

F1/5/2  
 Umar Banda (012 358 8110)  
 MAYORAL COMMITTEE: APRIL 2019

From: The City Manager  
 To: The Executive Mayor

GROUP FINANCIAL SERVICES  
 MUNICIPAL FINANCE MANAGEMENT ACT (MFMA) IN-YEAR FINANCIAL  
 REPORT (MONTHLY AND THIRD QUARTER BUDGET STATEMENT) FOR THE  
 PERIOD ENDING 31 MARCH 2019

1. PURPOSE

This report sets out the progress in the financial performance of the City of Tshwane against the budget for the period ended 31 March 2019, in compliance with sections 52(d) and 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

2. STRATEGIC PILLARS

- A City that facilitates economic growth and job creation
- A City that cares for its residents and promotes inclusivity
- A City that delivers excellent services and protects the environment
- A City that keeps residents safe
- A City that is open, honest and responsive

3. BACKGROUND

Section 52(d) of the MFMA stipulates that “the mayor of a municipality – must, within 30 days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of the municipality.”

Section 71(1) of the MFMA stipulates: “The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant treasury a statement in the prescribed format on the state of the municipality’s budget.”

For the reporting period ended 31 March 2019, the ten working days within which to report end on **12 April 2019**.

4. DISCUSSION

On 28 February 2019, Council approved the adjustments to the 2018/19 Medium-term Revenue and Expenditure Framework for the City of Tshwane.

The attached in-year report (Annexure A) provides a high-level analysis as at 31 March 2019 in the prescribed format. Material variances will be referred to briefly in this report. Comprehensive explanations will be included in the monthly financial management report.

The following table summarises the financial performance as at 31 March 2019:

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2019 |                 |                 |            |            |              |              |
|--|-----------------|-----------------|------------|------------|--------------|--------------|
| Description  | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance |
|  | R'000           | R'000           | R'000      | R'000      | R'000        | %            |
| Total Revenue(Excluding Capital Transfers)                             | 32 530 207      | 33 081 616      | 24 692 021 | 25 349 334 | (657 313)    | -3%          |
| Total Expenditure  | 32 416 977      | 33 018 359      | 22 490 260 | 24 690 273 | (2 200 013)  | -9%          |
| Surplus /Deficit   | 113 230         | 63 257          | 2 201 761  | 659 061    | 1 542 700    |              |

The following table shows expenditure of the previous financial year, 2017/18:

| CONSOLIDATED SUMMARY STATEMENT OF FINANCIAL PERFORMANCE: 31 MARCH 2018 |                 |                 |            |            |              |              |
|--|-----------------|-----------------|------------|------------|--------------|--------------|
| Description  | Original Budget | Adjusted Budget | YTD actual | YTD budget | YTD variance | YTD variance |
|  | R'000           | R'000           | R'000      | R'000      | R'000        | %            |
| Total Revenue(Excluding Capital Transfers)                             | 30 226 013      | 30 676 869      | 23 235 298 | 23 473 744 | (238 447)    | -1%          |
| Total Expenditure  | 29 994 829      | 30 674 404      | 20 934 094 | 22 101 038 | (1 166 945)  | -5%          |
| Surplus /Deficit   | 231 184         | 2 465           | 2 301 204  | 1 372 706  | 928 498      |              |

The actual operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R657 million against the year-to-date (YTD) budget for the period ended 31 March 2019.

The operating expenditure is underspent by R2,2 billion, which is 9% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,4 billion, representing 34% of the total approved budget.

Cash and cash equivalents as at 31 March 2019 amount to R4,3 billion.

## 5. INTERDEPARTMENTAL AND CLUSTER IMPACT

The Mayoral Committee will be provided with a monthly financial management report that contains comprehensive detail on the variance against the budget per cluster.

## 6. COMMENTS FROM DEPARTMENTS

### 6.1 GROUP LEGAL AND SECRETARIAT SERVICES

(Unaltered)

This report sets out the progress on the financial performance of the City of Tshwane against the budget for the period ended 31 March 2019, in compliance with section 71 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

Section 11 (3) (a) (k) & (n) of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (hereafter referred to as the "MSA") provides that, a municipality exercises its legislative or executive authority by developing and adopting policies, plans, strategies and programs, including setting of targets for delivery, establishing and implementing performance management systems and also by doing anything else within its legislative and executive competence.

In terms of Section 71 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (hereafter referred to as "MFMA"), the accounting

officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting all the required particulars for that month and for the financial year up to end of that month.

This report is in compliance with the provisions of Regulation 13 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 published in terms of the "MSA" and the Performance Management Policy and Procedure developed by the City of Tshwane (dated 28 August 2008), whereby the purpose of reporting or giving feedback is to assist in monitoring, which aims to provide Managers, decision makers and other stakeholders with a regular feedback on the progress made with implementation so that corrective measures may be put in place, where necessary.

Having taken regard to the aforesaid and with specific reference to the contents of the report, Group Legal and Secretariat Services Department supports the approval of the report and the recommendations.

## 6.2 CHIEF FINANCIAL OFFICER

(Unaltered)

Cognisance is taken of the contents of the report.

There are no financial implications emanating as a result of this report for the City of Tshwane, as the purpose of this report is to provide progress on the financial performance of the City of Tshwane against the budget for the period ended 31 March 2019, in compliance with section 52(d) and 71 of the Municipal Finance Management Act (MFMA).

## 7. IMPLICATIONS

### 7.1 HUMAN RESOURCES

There are no human resource implications for the purposes of this report.

### 7.2 FINANCES

Budget and value for money

This report incorporates information on the City of Tshwane's financial status for the period ended 31 March 2019. When the executive mayor receives the statement or report submitted by the accounting officer in terms of section 71 of the MFMA, the executive mayor is obliged to take certain steps regarding "budgetary control and early identification of financial problems", as required in terms of section 54 of the MFMA. Furthermore, the accounting officer must, in writing, report to the municipal council the impending shortfalls, overspending and overdrafts in terms of section 70 of the MFMA.

### 7.3 CONSTITUTIONAL AND LEGAL FACTORS

This report must be approved in compliance with legislative requirements – section 71 of the MFMA and National Treasury Regulation GG 32141 of 17 April 2009.

#### 7.4 COMMUNICATION

In compliance with legislative requirements (sections 52(d) and 71 of the MFMA), this document is provided to all stakeholders by placing it on the City of Tshwane's public website.

#### 7.5 PREVIOUS MAYORAL COMMITTEE RESOLUTIONS

There are no previous Mayoral Committee resolutions relevant to this report.

#### 8. COMPLIANCE WITH THE MUNICIPAL STANDARD CHART OF ACCOUNTS (mSCOA)

The primary objective of the mSCOA regulation is to achieve uniformity across all local governments (municipalities and municipal entities). All municipalities were expected to transact in line with the seven mSCOA segments from 1 July 2017.

The City does not have an mSCOA system for transacting, however, the City is still required to submit financial information to the National Treasury in terms of the seven mSCOA segments, and the project team is currently developing an interim reporting solution. The month-9 mSCOA data strings will be submitted to the National Treasury on 12 April 2019.

#### 9. CONCLUSION

This report meets the MFMA requirement for the Executive Mayor to receive a section 71 "monthly budget statement" within ten working days after the end of the month.

The operating revenue realised, excluding capital transfers and contributions, reflects an unfavourable variance of R657 million against the YTD budget for the period ended 31 March 2019.

However, the following revenue sources were under-recovered:

- Property rates (R109 million unfavourable): Revenue is less than the projection due to the non-billing of invoices due to the movement of employees to new buildings and the delay in installing network points.
- Service charges: Electricity (R521 million unfavourable): Mainly on Electricity Smart Prepaid the revenue was less than the projection due to the replacement of old meters with new City of Tshwane meters as ordered by the court due to the unlawful meters that were installed previously.
- Service charges: Sanitation (R9,5 million unfavourable): Sanitation fees are based on water consumption. The budget for water is based on statistical trends and is demand-driven.
- Rental of facilities and equipment (R34,8 million unfavourable): Mainly on rental stands, City of Tshwane personnel accommodation and rental housing. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold as per the Council resolution of 30 June 2016. Revenue for the quarter on rental stands is still to be allocated.
- Licences and permits (R5,7 million unfavourable): Due to under-recovery, mainly on driver's licences and motor vehicles.

- Transfers and subsidies (R100 million unfavourable): Mainly on the HSDG projects and emergency medical services. An amount of R61 million on the emergency medical services grants was not received due to the provincialisation of some of the services by the provincial government.
- Other revenue (R136 million unfavourable): Mainly due to under-recovery on the following items:
  - Reminder fees (R12,5 million under-recovery): Delay in loading fees on the SAP system after the delivery of reminder notices.
  - VAT correction: Direct income (R33,9 million under-recovery): Due to the delay in the appointment of a service provider. The tender document served at the Bid Specification Committee on 4 March 2019. The income will only be realised when the service provider has identified the additional income.
  - Township development contributions – rezoning (R18,3 million under-recovery): Revenue is dependent on the number of applications received.
  - Township development contributions – electricity (R23 million under-recovery): This is revenue for bulk service contributions and connection costs payable to the City for all new connection applications. The revenue is based on the number of applications received.
  - Transport fees (R5,6 million under-recovery): Journals for March 2019 are still to be processed.
  - Building plan fees (R8 million under-recovery): Building plan fees are market-driven and based on current development trends.
  - Approval fees: Advertising (R14 million under-recovery): Advertising revenue depends on applications made and when contract revenue becomes due.

The operating expenditure is underspent by R2,2 billion, which is 9% less than the YTD expenditure projection.

The total adjustment capital budget amounts to R4 billion. The expenditure for the period, including that of the municipal entities, amounts to R1,4 billion, which represents 34% of spending against the total approved budget. Expenditure including commitments is R1,9 billion.

Departments must put measures in place to improve revenue and accelerate spending on budgeted operational and capital expenditure, in particular conditional grants funding.

## ANNEXURE

Annexure A: In-year report in terms of GG 32141 of 17 April 2009

## RECOMMENDED

That it be recommended to the Mayoral Committee:

1. That the contents of the report with attached Annexure A be noted.

2. That the report be noted, in compliance with sections 52(d) and 71 of the MFMA, as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury in both signed-document and electronic format.

REPORT – FLOW COMPLIANCE CHECK  
 FILE: **F1/5/2**  
 INITIATOR: **Umar Banda (012 358 8110)**

**GROUP FINANCIAL SERVICES**  
**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): IN-YEAR FINANCIAL REPORT FOR THE PERIOD ENDING 31 MARCH 2019**

REPORT CHECKED AND PASSED FOR SUBMISSION TO:

|  | Comments, if any, on the report |
|--|---------------------------------|
| Divisional Head: <b>Budget Office</b><br><b>NM Mokete</b><br><br>SIGNATURE: .....<br>DATE: .....                     |                                 |
| Divisional Head: <b>Financial Reporting and Assets</b><br><b>KE Mokgokong</b><br><br>SIGNATURE: .....<br>DATE: ..... |                                 |
| Divisional Head: <b>Treasury Office</b><br><b>KC Thipe</b><br><br>SIGNATURE: .....<br>DATE: .....                    |                                 |
| Divisional Head: <b>Revenue Management</b><br><b>R Shilenge</b><br><br>SIGNATURE: .....<br>DATE: .....               |                                 |
| Chief Financial Officer<br><b>U Banda</b><br><br>SIGNATURE: .....<br>DATE: .....                                     |                                 |
| MMC: Finance<br><b>Mare-Lise Fourie</b><br><br>SIGNATURE: .....<br>DATE: .....                                       |                                 |

## ANNEXURE A



# **IN-YEAR REPORT**

**BUDGET YEAR: 2018/19**

**REPORTING PERIOD: M09 MARCH 2019**

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## PART 1: IN-YEAR REPORT

### 1.1 Executive Mayor's report

On 28 February 2019, Council approved the adjustments to the 2018/19 Medium-term Revenue and Expenditure Framework (MTREF) for the City of Tshwane. This gives effect to the financial plan of the City of Tshwane, which includes the two municipal entities.

The City of Tshwane aims to act in accordance with the principles of good governance, transparency and stewardship of public resources.

### 1.2 Recommended

That it be recommended to the Mayoral Committee:

1. That the contents of the report with attached annexures be noted.
2. That the report be noted, in compliance with sections 52(d) and 71 of the MFMA as well as the municipal budget and reporting regulations.
3. That this report be submitted to the National and Provincial Treasury in both signed-document and electronic format.

### 1.3 Executive summary

The financial results of the City of Tshwane for the period ended 31 March 2019 are summarised as follows:

#### Consolidated monthly budget statement – summary

The summary of the consolidated monthly budget statement as reflected in Table C4 provides the following information:

- Revenue by source
- Expenditure by type
- Transfers recognised

The table provides information related to the unaudited outcome, original budget and the performance for the period under review, YTD variance and YTD variance percentage.

The total revenue excludes capital transfers and contributions. The reasons for variances for all votes are captured in Table SC1 of this report.



The YTD actual revenue amounts to R25 billion and reflects an unfavourable variance of R657 million against the YTD budget.

The YTD variance on revenue is mainly due to the following items:

- Property rates (R109 million unfavourable): Revenue is less than the projection due to the non-billing of invoices due to the movement of employees to new buildings and the delay in installing network points.
- Service charges: Electricity (R521 million unfavourable): Mainly on Electricity Smart Prepaid the revenue was less than the projection due to the replacement of old meters with new City of Tshwane meters as ordered by the court due to the unlawful meters that were installed previously.
- Service charges: Water (R24,3 million favourable) and sanitation (R9,5 million unfavourable): The budget for water is based on statistical trends and is demand-driven.
- Service charges: Refuse (R22 million favourable): Mainly on solid waste removal; the actual income received was higher than the projected figures.
- Rental of facilities and equipment (R34,8 million unfavourable): Mainly on rental stands, City of Tshwane personnel accommodation and rental housing. The lease renewal on business rental is still awaiting approval. The report on City of Tshwane personnel accommodation has been finalised and it was requested that the residential portfolio be sold as per the Council resolution of 30 June 2016. Revenue for the third quarter on rental stands is still to be allocated.
- Interest earned on external investments (R107 million favourable): Mainly on interest received on the sinking fund.
- Interest earned on outstanding debtors (R97,7 million favourable): As a result of an increase in outstanding debtors.
- Fines, penalties and forfeits (R6,7 million favourable): Mainly on AARTO revenue. The revenue is depended on demand for services and compliance with traffic regulations.
- Licences and permits (R5,7 million unfavourable): Due to under-recovery, mainly on driver's licences and motor vehicles.
- Transfers and subsidies (R100 million unfavourable): Mainly on HSDG projects and emergency medical services. An amount of R61 million on the emergency medical services grants was not received due to the provincialisation of some of the services by the provincial government. The HSDG expenditure is expected to increase in the fourth quarter.
- Other revenue (R136 million unfavourable): Mainly due to under-recovery on the following line items:
  - Reminder fees (R12,5 million under-recovery): Delay in loading fees on the SAP system after the delivery of reminder notices.
  - VAT correction: Direct income (R33,9 million under-recovery): Due to the delay in the appointment of a service provider. The tender document served at the Bid Specification Committee on 4 March 2019. The income will only be realised when the service provider has identified the additional income.
  - Township development contributions – rezoning (R18,3 million under-recovery): Revenue is dependent on the number of applications received.
  - Township development contributions – electricity (R23 million under-recovery): This is revenue for bulk service contributions and connection

costs payable to the City for all new connection applications. The revenue is based on the number of applications received.

- Transport fees (R5,6 million under-recovery): Journals for March 2019 are still to be processed.
- Building plan fees (R8 million under-recovery): Building plan fees are market-driven and based on current development trends.
- Approval fees: Advertising (R14 million under-recovery): Advertising revenue depends on applications made and when contract revenue becomes due.

The YTD actual expenditure amounts to R22,5 billion and indicates an underspending variance of R2,2 billion or 9% against the YTD budget of R24,7 billion.

The YTD variance on the expenditure against the YTD budget is mainly on the following items:

- Employee-related costs (R546 million under budget): Mainly on salaries, provision for leave payments, medical aid, and pension and provident funds due to vacant positions.
- Depreciation (R495 million under budget): The calculation is aligned with the asset verification and purification process.
- Finance charges (R94 million under budget): Mainly on interest-payable expenses. The interest is paid half yearly and on a quarterly basis.
- Bulk purchases (R28 million over budget): Mainly on payments to Rand water. The purchase of water is demand-driven and according to seasonal usage.
- Other materials (R91,3 million under budget): Underspending mainly on the following line items:
  - Consumables (R10,4 million under budget): Awaiting invoices from service provider for chemicals ordered. Funds have been committed.
  - Stationery (R7,3 million under budget): Funds have been committed to procure consumer account envelopes for the Postal Bureau on a quarterly basis.
  - Chemicals (R7,1 million under budget): Awaiting invoices from the service provider for chemicals ordered for water purification, treatment of waste water and sludge.
  - Equipment (R8,4 million under budget): Repairs and maintenance are done only when required.
  - Connections (R21,6 million under budget): Due to the expiry of the contract for the installation, maintenance, supply and delivery of water meters.
  - Power station (R5,2 million under budget): Funds have been committed for the procured, required materials to generate electricity. Awaiting delivery from the suppliers.
- Contracted services (R684 million under budget): Due to underspending, mainly on the following:
  - Watchman services (R26,7 million under budget): The contract ended on 30 March 2018. The new tender has been submitted to the Bid Evaluation Committee.
  - Project link housing (R228,2 million under budget): Approved rollover was included during the budget adjustment; expenditure expected to increase in the fourth quarter.

- Household refuse removal (R47,9 million under budget): Funds are committed and the expenditure will increase in the fourth quarter.
  - Municipal services: Other service providers (R70,2 million under budget): Funds have been committed for the payment of municipal services. The funds are mainly for the payment of electricity services by Eskom and for waste water treatment works and water reservoirs supplied to the following areas: Ekangala, Klipgat, Themba and Babelegi Waste Water Treatment Works.
  - Buildings (R22,5 million under budget): Service providers have been appointed; expenditure is expected to increase in the fourth quarter of the financial year.
  - Equipment (R15,2 million under budget): The repairs and maintenance of equipment is done as and when required.
  - Grounds (R15,4 million under budget): Funds have been committed and expenditure is expected to increase in the fourth quarter.
  - Roads (R28 million under budget): Funds have been committed and expenditure is expected to increase in the fourth quarter.
  - Waste water purification works (R27,7 million under budget): Due to the late appointment of service providers. Tenders are still to be adjudicated and service providers to be appointed.
  - Vehicles (R24,3 million under budget): Funds have been committed and invoices are being processed. Expenditure will increase in the fourth quarter.
- Transfers and subsidies (R39,4 million under budget): Due to underspending on payments to municipal entities.
  - Other expenditure (R273,7 million under budget): Mainly on the following line items:
    - Specialised computer services (R19 million under budget): The purchase requisition has been created and invoices will be processed as received.
    - Wi-Fi (R27,2 million under budget): The service provider was only appointed in August 2018. Expenditure is expected in the fourth quarter.
    - Telecommunication (R11,5 million under budget): Expenditure is based on usage.
    - Training board fees (R10 million under budget): Payment for training board fees for skills development as per regulations. Jobs have been advertised and awaiting the recruitment process to be finalised by Group Human Capital Management.
    - Insurance premiums and excesses (R25,9 million under budget): The expenditure on insurance premiums and excesses was less than projected.
    - Printing publications and books (R11 million under budget): Printing work is dependent on demand by clients.
    - Leased buildings (R48,7 million under budget): Funds are committed and expenditure is expected to increase in the fourth quarter.
    - Building rentals (R24,9 million under budget): Funds are committed and expenditure is expected to increase in the fourth quarter.
    - Software licenses (R48,7 million under budget): Journals for licences subject to foreign payments are still to be processed.
    - Uniforms (R16 million under budget): Due to a delay in awarding the tender to the service providers, and funds have been committed.

The reasons for the variances for all sources or groups are captured in Table SC1 of this report.

### Summary of capital expenditure

The capital expenditure report, shown in Tables C1 and C5 of this report, has been prepared based on the format required to be lodged electronically with the National Treasury. It is categorised by municipal vote, capital expenditure by standard classification, and the funding sources required to fund the capital budget.

The following table shows the total budget (including that of the municipal entities) of R4 billion. The actual expenditure for the period amounts to R1,4 billion, which represents 34% of the budget. The expenditure, including commitments, is R1,9 billion.

#### Consolidated summary – Capital expenditure, 31 March 2019

| CONSOLIDATED SUMMARY STATEMENT OF CAPITAL EXPENDITURE: 31 MARCH 2019 |                            |            |            |              |              |         |
|--|----------------------------|------------|------------|--------------|--------------|---------|
| Description  | Adjusted Budget<br>2018/19 | YTD Budget | YTD Actual | YTD Variance | YTD Variance | % Spent |
|  | R'000                      | R'000      | R'000      | R'000        | %            | %       |
| TOTAL Capital Expenditure  | 4 033 888                  | 1 871 717  | 1 375 699  | (496 018)    | -27%         | 34%     |
| TOTAL Capital Financing  | 4 033 888                  | 1 871 717  | 1 375 699  | (496 018)    | -27%         | 34%     |

#### Capital expenditure per funding source as at 31 March 2019

| Capital Expenditure for the CoT per Funding Source as at 31 March 2019 |                               |  |  |                                       |  |   |
|--|-------------------------------|--|--|---------------------------------------|--|---|
| Funding Source   | Adjusted<br>Budget<br>2018/19 | YTD<br>Expenditure<br>Projections<br>31 March 2019 | YTD Actual<br>Expenditure<br>31 March 2019 | Variance<br>(Actual vs<br>Projection) | Actual as<br>% of<br>Expenditure<br>Projection | Actual as<br>% of<br>Original<br>Budget |
|  | (R)                           | (R)  | (R)  | (R)                                   | %  | %                                       |
| Council Funding  | 157 318 000                   | 49 561 424   | 52 166 610                                 | 2 605 185                             | 105.3%   | 33.3%                                   |
| Public Transport Infrastructure and Systems Grant (PTIS)               | 509 162 220                   | 200 271 368  | 269 816 629                                | 69 545 261                            | 134.7%   | 53.0%                                   |
| Neighbourhood Development Partnership Grant (NDPG)                     | 7 105 000                     | 0  | 0  | 0                                     |  | 0.0%                                    |
| USDG - Urban Settlements Development Grant                             | 1 599 138 790                 | 785 045 476  | 618 224 414                                | ( 166 821 062)                        | 78.8%  | 39.7%                                   |
| Integrated National Electrification Programme (INEP)                   | 40 000 000                    | 37 500 000   | 34 576 884                                 | ( 2 923 116)                          | 92.2%  | 86.4%                                   |
| Capital Replacement Reserve  | 6 161 635                     | 2 525 665  | 1 313 801                                  | ( 1 211 864)                          | 52.0%  | 26.3%                                   |
| Energy Efficiency Demand Side Management (EEDSM)                       | 10 000 000                    | 7 000 000  | 0  | ( 7 000 000)                          | 0.0%   | 0.0%                                    |
| Other Contributions  | 7 000 000                     | 0  | 0  | 0                                     | 0.0%   | 0.0%                                    |
| Community Library Services (CLS)                                       | 11 816 800                    | 1 500 000  | 849 630                                    | ( 650 370)                            | 0.0%   | 8.5%                                    |
| Borrowings   | 1 500 000 000                 | 665 938 488  | 296 834 234                                | ( 369 104 253)                        | 44.6%  | 19.8%                                   |
| Public Contributions & Donations                                       | 97 612 964                    | 68 739 060   | 62 175 293                                 | ( 6 563 767)                          | 90.5%  | 41.5%                                   |
| Social Infrastructure Grant  | 31 438 601                    | 24 407 714   | 17 381 898                                 | ( 7 025 816)                          | 71.2%  | 56.6%                                   |
| LG SETA Discretionary Allocation                                       | 8 000 000                     | 0  | 0  | 0                                     | 0.0%   | 0.0%                                    |
| Integrated City Development Grant (ICDG)                               | 38 261 050                    | 26 509 623   | 22 359 984                                 | ( 4 149 639)                          | 84.3%  | 58.4%                                   |
| Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)   | 10 872 806                    | 2 718 202  | 0  | ( 2 718 202)                          | 0.0%   | 0.0%                                    |
| <b>Total</b>   | <b>4 033 887 866</b>          | <b>1 871 717 020</b>                               | <b>1 375 699 377</b>                       | <b>( 496 017 643)</b>                 | <b>73.5%</b>                                   | <b>34.2%</b>                            |

An amount of R1,4 billion or 34% has been spent, mainly on grant-funded projects. The percentage spent in the previous year was 37%.

### Capital expenditure per funding source as at 31 March 2018

| Capital Expenditure for the CoT per Funding Source as at 31 March 2018 |                         |  |                                      |  |                                |
|--|-------------------------|--|--------------------------------------|--|--------------------------------|
| Funding Source   | Adjusted Budget 2017/18 | YTD Adjusted Expenditure Projections 31 March 2018 | YTD Actual Expenditure 31 March 2018 | Variance (Actual vs Adjusted Projection) | Actual as % of Adjusted Budget |
|  | (R)                     | (R)  | (R)                                  | (R)                                      | %                              |
| Council Funding  | 248 565 464             | 38 149 486   | 10 368 712                           | ( 27 780 773)                            | 4.2%                           |
| Public Transport Infrastructure and Systems Grant (PTIS)               | 648 782 894             | 398 830 944  | 367 661 890                          | ( 31 169 054)                            | 56.7%                          |
| Neighbourhood Development Partnership Grant (NDPG)                     | 20 000 000              | 10 497 622   | 3 984 091                            | ( 6 513 531)                             | 19.9%                          |
| USDG (replaces MIG)- Urban Settlements Development Grant               | 1 567 922 550           | 813 059 616  | 688 339 957                          | ( 124 719 659)                           | 43.9%                          |
| Integrated National Electrification Programme (INEP)                   | 30 000 000              | 18 096 545   | 21 318 619                           | 3 222 075                                | 71.1%                          |
| Capital Replacement Reserve  | 6 158 288               | 2 777 499  | 1 404 729                            | ( 1 372 770)                             | 22.8%                          |
| Community Library Services (CLS)                                       | 7 012 951               | 1 000 000  | 288 323                              | ( 711 677)                               | 4.1%                           |
| Borrowings   | 1 000 000 000           | 419 036 500  | 236 984 675                          | ( 182 051 824)                           | 23.7%                          |
| Public Contributions & Donations                                       | 90 899 825              | 37 514 637   | 36 184 924                           | ( 1 329 713)                             | 39.8%                          |
| Social Infrastructure Grant  | 64 000 000              | 34 542 492   | 40 419 218                           | 5 876 726                                | 63.2%                          |
| LG SETA Discretionary Allocation                                       | 4 900 000               | 4 100 000  | 167 800                              | ( 3 932 200)                             | 3.4%                           |
| Integrated City Development Grant (ICDG)                               | 32 664 650              | 8 166 163  | 0                                    | ( 8 166 163)                             | 0.0%                           |
| Housing Company Tshwane - Internally Generated Funds                   | 55 578 201              | 16 649 851   | 864 343                              | ( 15 785 508)                            | 1.6%                           |
| Housing Company Tshwane - Social Housing Regulatory Authority (SHRA)   | 60 948 644              | 18 258 702   | 6 838 113                            | ( 11 420 590)                            | 11.2%                          |
| Tshwane Economic Development Agency - Subsidy                          | 375 000                 | 166 653  | 153 369                              | ( 13 284)                                | 40.9%                          |
| <b>Total</b>   | <b>3 840 101 889</b>    | <b>1 820 846 709</b>                               | <b>1 414 978 763</b>                 | <b>( 405 867 946)</b>                    | <b>36.8%</b>                   |

The reasons for variances per department (vote) are captured in Table SC1 of this report. Table SC12 provides an analysis of the actual capital expenditure compared to the budget targets on a monthly and year-to-date basis.

Charts C1 and C2 illustrate the trend in capital expenditure against the adjusted budget per month and the YTD actual expenditure against the YTD target.

Chart C1: 2018/19 Capital expenditure (Monthly trend: actual vs target)

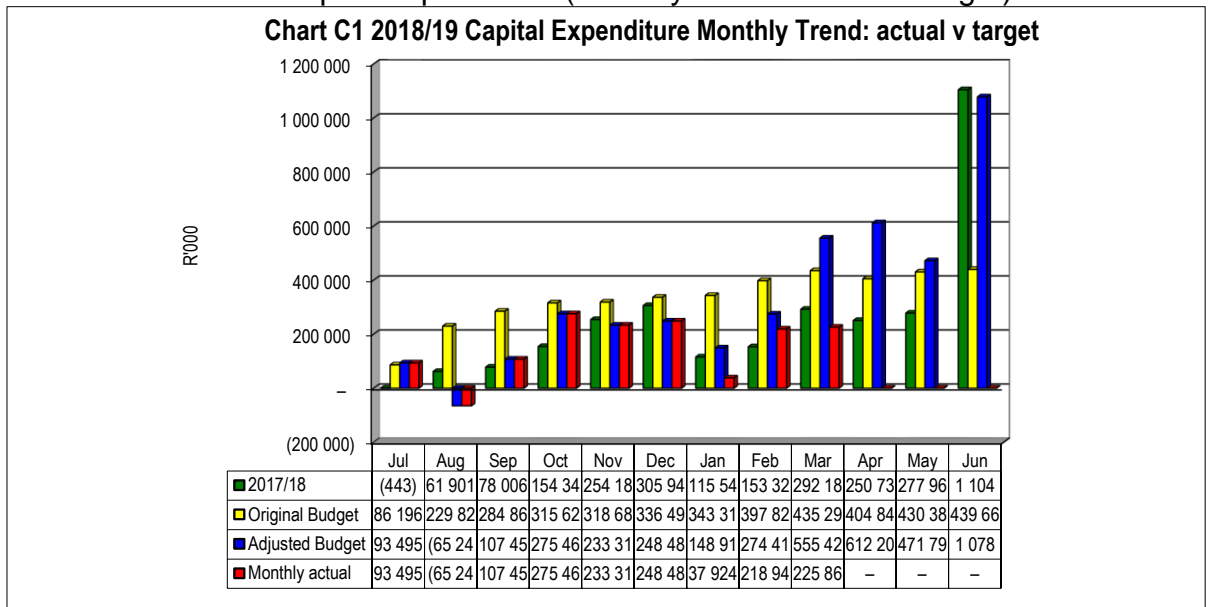
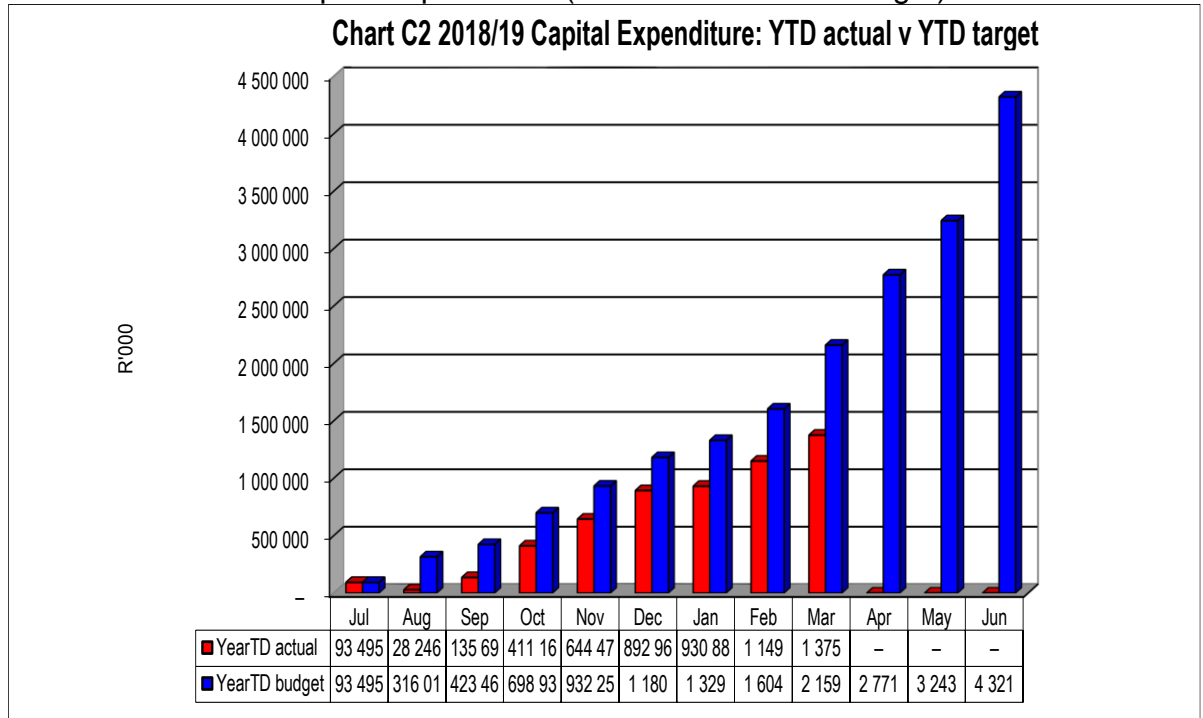


Chart C2: 2018/19 Capital expenditure (YTD actual vs YTD target)



Capital expenditure by asset class, on new assets and on the renewal and upgrading of existing assets is contained in Tables SC13a, SC13b and SC13e.

The expenditure on repairs and maintenance by asset class and the depreciation by asset class is detailed in Tables SC13c and SC13d.

### Financial position

The financial position, as indicated in Table C1, shows that the community wealth/equity of the City of Tshwane as at 31 March 2019 amounts to R28,2 billion. Details related to the assets and liabilities of the City of Tshwane are provided in Table C6, in a format which is consistent with international standards, and aligned with GRAP 1.

### Cash flow

The cash flow of the City of Tshwane, as depicted in Tables C1 and C7 and detailed in Table SC9, indicates the following:

- Cash and cash equivalents as at the end of 31 March 2019 amount to R4,3 billion.
- The cash flow from operating activities is R3,9 billion.
- The cash flow from investing activities amounts to R1,2 million, negative.
- The cash flow from financing activities amounts to R744 million, negative.

### Debtors' age analysis

The debtors' report, as reflected in Tables C1 and SC3, has been prepared based on the format required to be lodged electronically with the National Treasury. This format provides an extended age analysis, as well as an age analysis by debtor type. It also compares this month's results with that of the same period in the previous financial year.

Tables C1 and SC3 indicate that the total debtors amount to R13,7 billion.

Chart C3 illustrates the aged consumer debtors and reflects a problem with collection pertaining to debtors in the over-one-year category.

An amount of R8,3 billion is outstanding in this category, compared to R6,5 billion in the 2017/18 financial year.

Chart C3: Aged consumer debtors' analysis

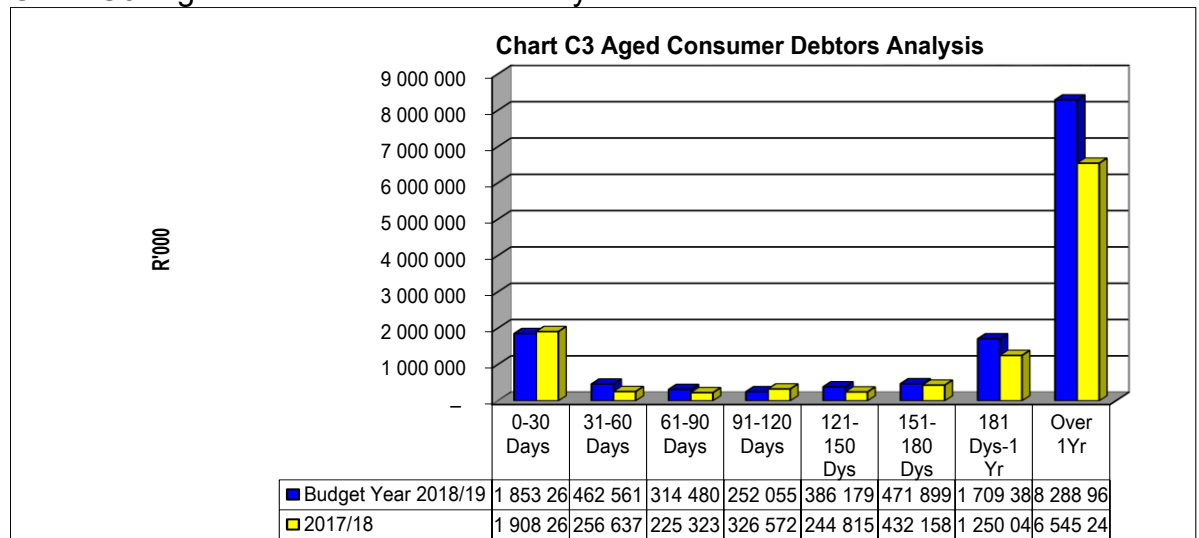
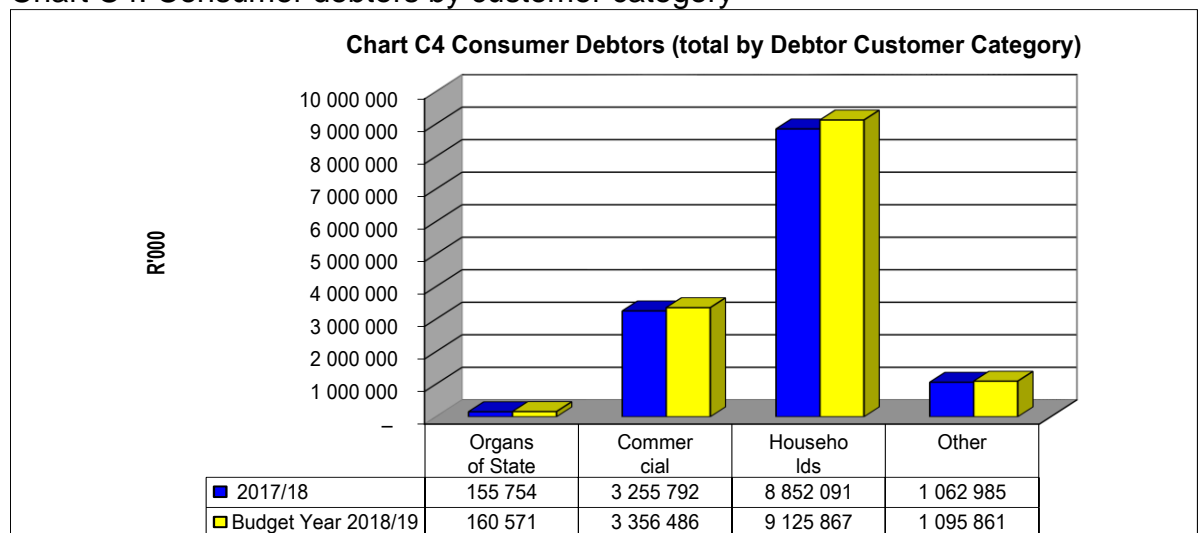


Chart C4 shows that the increase in the customer category is attributable to households, which reflect an increase of R274 million compared to the previous financial year.

Chart C4: Consumer debtors by customer category

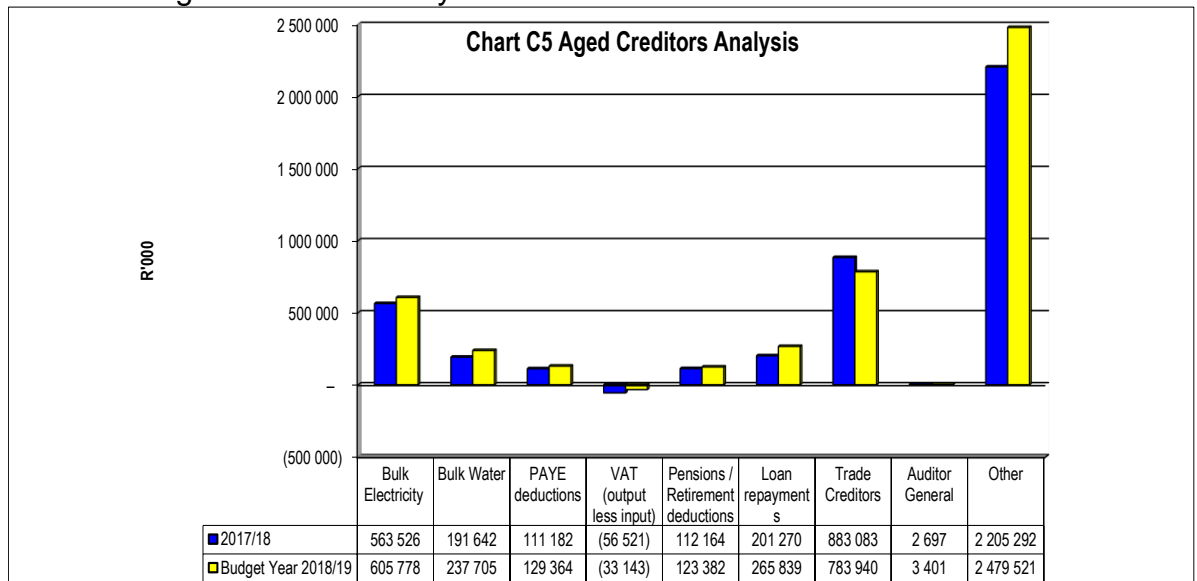


### Creditors' age analysis

Tables C1 and SC4 provide an extended age analysis by creditor type. The summary report indicates that there are no long-term outstanding creditors.

The chart compares this month's results with that of the previous financial year, which shows the aged creditors per category.

Chart C5: Aged creditors' analysis



### Investment portfolio analysis (Table SC5)

The investment portfolio analysis, shown in Table SC5, reflects the institution where funds are invested, the period of investment, the type of investment and the accrued interest for the month. The market value at the end of the month amounts to R4,7 billion.

### Allocation of grant receipts and expenditure (Tables SC6 and SC7)

The disclosure on transfers and grant receipts, for both operating and capital expenditure, is reflected in Table SC6. The receipts from national, provincial and other grant providers are also indicated.

The total adjusted budget is R7 billion, and an amount of R6,5 billion was received for the period.

Table SC7 (1) indicates the expenditure incurred against each allocation for the reporting period. The disclosure on the transfer and grant expenditure table reflects the recognition of expenditure, amounting to R5,3 billion, against the YTD budget of R5,7 billion.

Table SC7 (2) indicates expenditure against approved rollovers. Approved rollovers amount to R318 million and expenditure for the period was R87 million.

### Expenditure on councillor and staff benefits (Table SC8)

The disclosure of the benefits of councillors, board members and employees is captured in Table SC8. The table provides a comparison of actual and budgeted expenditure.

### Parent municipality's financial performance (Table SC10)

This disclosure is required by the National Treasury. Municipalities that have municipal entities should provide the monthly statement of financial performance for the parent municipality only.

### Summary of municipal entities (Table SC11)

The City of Tshwane has two municipal entities, as indicated in Table SC11:

- Housing Company Tshwane (HCT)
- Tshwane Economic Development Agency (TEDA)

This table summarises the revenue, operating expenditure and capital expenditure of these entities. The reasons for the variance are captured in Table SC1.

### Performance indicators (Table SC2)

This table reflects various ratios, such as –

- borrowing management;
- liquidity;
- revenue management; and
- creditor management.

## **1.4 In-year budget statement tables**

The financial results for the period ended 31 March 2019 are reflected in Tables C1 to C7, and they are followed by the supporting documents contained in Tables SC1 to SC13e.

**(a) Table C1: Consolidated monthly budget statement – summary**

| TSH City Of Tshwane - Table C1 Consolidated Monthly Budget Statement Summary - M09 March |                   |                     |                   |                    |                    |                    |                     |                 |                    |
|--|-------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description  | 2017/18           | Budget Year 2018/19 |                   |                    |                    |                    |                     |                 |                    |
|  | Audited Outcome   | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| R thousands  |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | 6 761 347         | 6 980 636           | 7 065 502         | 616 707            | 5 160 160          | 5 268 249          | (108 089)           | -2%             | 7 065 502          |
| Service charges  | 16 921 046        | 18 788 560          | 18 659 763        | 1 390 078          | 13 286 861         | 13 771 123         | (484 262)           | -4%             | 18 659 763         |
| Investment revenue   | 210 976           | 133 342             | 177 983           | 123 188            | 248 965            | 141 818            | 107 147             | 76%             | 177 983            |
| Transfers and subsidies  | 4 362 302         | 4 440 081           | 4 837 255         | 1 248 286          | 4 406 765          | 4 506 801          | (100 036)           | -2%             | 4 837 255          |
| Other own revenue  | 2 045 565         | 2 187 587           | 2 341 114         | 215 191            | 1 589 271          | 1 661 344          | (72 073)            | -4%             | 2 341 114          |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                     | <b>30 301 235</b> | <b>32 530 207</b>   | <b>33 081 616</b> | <b>3 593 450</b>   | <b>24 692 021</b>  | <b>25 349 334</b>  | <b>(657 313)</b>    | <b>-3%</b>      | <b>33 081 616</b>  |
| Employee costs   | 8 161 872         | 9 602 946           | 9 560 855         | 703 222            | 6 561 429          | 7 107 276          | (545 847)           | -8%             | 9 560 855          |
| Remuneration of Councillors  | 123 786           | 132 797             | 132 797           | 13 628             | 95 381             | 98 877             | (3 496)             | -4%             | 132 797            |
| Depreciation & asset impairment  | 2 043 701         | 1 957 156           | 1 957 259         | (94 952)           | 884 099            | 1 378 737          | (494 638)           | -36%            | 1 957 259          |
| Finance charges  | 1 686 623         | 1 390 948           | 1 387 722         | 220 495            | 835 690            | 929 660            | (93 970)            | -10%            | 1 387 722          |
| Materials and bulk purchases   | 10 223 645        | 11 493 088          | 11 399 946        | 778 770            | 8 747 289          | 8 810 597          | (63 309)            | -1%             | 11 399 946         |
| Transfers and subsidies  | 44 526            | 52 495              | 148 293           | 1 431              | 54 957             | 94 314             | (39 357)            | -42%            | 148 293            |
| Other expenditure  | 7 680 951         | 7 787 546           | 8 431 486         | 800 509            | 5 311 415          | 6 270 812          | (959 397)           | -15%            | 8 431 486          |
| <b>Total Expenditure</b>   | <b>29 965 104</b> | <b>32 416 977</b>   | <b>33 018 359</b> | <b>2 423 104</b>   | <b>22 490 260</b>  | <b>24 690 273</b>  | <b>(2 200 013)</b>  | <b>-9%</b>      | <b>33 018 359</b>  |
| <b>Surplus/(Deficit)</b>   | <b>336 131</b>    | <b>113 230</b>      | <b>63 257</b>     | <b>1 170 346</b>   | <b>2 201 761</b>   | <b>659 061</b>     | <b>1 542 700</b>    | <b>234%</b>     | <b>63 257</b>      |
| Transfers and subsidies - capital (monetary allocations)                                 | 2 104 326         | 2 198 735           | 2 246 922         | 186 312            | 962 618            | 1 160 172          | (197 554)           | -17%            | 2 246 922          |
| Contributions & contributed assets   | 940               | 8 000               | 25 873            | -                  | -                  | 8 155              | (8 155)             | -100%           | 25 873             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                     | <b>2 441 398</b>  | <b>2 319 965</b>    | <b>2 336 052</b>  | <b>1 356 658</b>   | <b>3 164 379</b>   | <b>1 827 388</b>   | <b>1 336 991</b>    | <b>73%</b>      | <b>2 336 052</b>   |
| Share of surplus/ (deficit) of associate   | -                 | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2 441 398</b>  | <b>2 319 965</b>    | <b>2 336 052</b>  | <b>1 356 658</b>   | <b>3 164 379</b>   | <b>1 827 388</b>   | <b>1 336 991</b>    | <b>73%</b>      | <b>2 336 052</b>   |
| <b>Capital expenditure &amp; funds sources</b>   |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>3 047 156</b>  | <b>4 023 015</b>    | <b>4 033 888</b>  | <b>225 866</b>     | <b>1 375 699</b>   | <b>1 871 717</b>   | <b>(496 018)</b>    | <b>-27%</b>     | <b>4 033 888</b>   |
| Capital transfers recognised   | 2 104 326         | 2 210 697           | 2 253 922         | 140 010            | 963 209            | 1 082 234          | (119 025)           | -11%            | 2 253 922          |
| Public contributions & donations   | 62 097            | 150 000             | 105 613           | 10 829             | 62 175             | 68 739             | (6 564)             | -10%            | 105 613            |
| Borrowing  | 700 248           | 1 500 000           | 1 490 000         | 66 206             | 296 834            | 667 938            | (371 104)           | -56%            | 1 490 000          |
| Internally generated funds   | 180 484           | 162 318             | 184 352           | 8 821              | 53 480             | 52 805             | 675                 | 1%              | 184 352            |
| <b>Total sources of capital funds</b>  | <b>3 047 156</b>  | <b>4 023 015</b>    | <b>4 033 888</b>  | <b>225 866</b>     | <b>1 375 699</b>   | <b>1 871 717</b>   | <b>(496 018)</b>    | <b>-27%</b>     | <b>4 033 888</b>   |
| <b>Financial position</b>  |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 9 687 947         | 11 231 612          | 10 224 557        |                    | 11 285 340         |                    |                     |                 | 10 224 557         |
| Total non current assets   | 41 864 065        | 42 830 192          | 44 110 174        |                    | 42 093 267         |                    |                     |                 | 44 110 174         |
| Total current liabilities  | 11 823 979        | 11 246 591          | 11 937 249        |                    | 11 308 923         |                    |                     |                 | 11 937 249         |
| Total non current liabilities  | 14 611 071        | 14 990 203          | 13 694 741        |                    | 13 858 044         |                    |                     |                 | 13 694 741         |
| Community wealth/Equity  | 25 116 961        | 27 825 011          | 28 702 740        |                    | 28 211 640         |                    |                     |                 | 28 702 740         |
| <b>Cash flows</b>  |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating   | 5 707 364         | 4 161 591           | 4 571 536         | 2 012 190          | 3 878 468          | 2 464 991          | (1 413 477)         | -57%            | 4 571 536          |
| Net cash from (used) investing   | (3 412 680)       | (3 961 251)         | (4 073 852)       | (439 472)          | (1 189 375)        | (1 860 273)        | (670 899)           | 36%             | (4 073 852)        |
| Net cash from (used) financing   | (983 533)         | 445 617             | 647 547           | (204 482)          | (743 679)          | 26 364             | 770 043             | 2921%           | 647 547            |
| <b>Cash/cash equivalents at the month/year end</b>                                       | <b>2 392 713</b>  | <b>2 978 764</b>    | <b>3 537 943</b>  | <b>-</b>           | <b>4 257 860</b>   | <b>3 023 794</b>   | <b>(1 234 066)</b>  | <b>-41%</b>     | <b>3 537 943</b>   |
| <b>Debtors &amp; creditors analysis</b>  | <b>0-30 Days</b>  | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 1 853 266         | 462 561             | 314 480           | 252 055            | 386 179            | 471 899            | 1 709 382           | 8 288 964       | 13 738 786         |
| <b>Creditors Age Analysis</b>  |                   |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 4 595 786         | -                   | -                 | -                  | -                  | -                  | -                   | -               | 4 595 786          |

**(b) Table C2: Consolidated monthly budget statement – financial performance (standard classification)**

| TSH City Of Tshwane - Table C2 Consolidated Monthly Budget Statement - Financial Performance (functional classification) - M09 March |                   |                     |                   |                  |                   |                   |                    |                |                    |
|--|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Description  | 2017/18           | Budget Year 2018/19 |                   |                  |                   |                   |                    |                |                    |
|  | Audited Outcome   | Original Budget     | Adjusted Budget   | Monthly actual   | YearTD actual     | YearTD budget     | YTD variance       | YTD variance % | Full Year Forecast |
| R thousands  |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue - Functional</b>  |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <i>Governance and administration</i>   | 11 253 624        | 11 524 873          | 11 838 178        | 1 873 826        | 9 764 043         | 9 789 192         | (25 149)           | 0%             | 11 838 178         |
| Executive and council  | 22 952            | 54 054              | 61 467            | 4 222            | 23 214            | 29 723            | (6 509)            | -22%           | 61 467             |
| Finance and administration   | 11 182 886        | 11 426 644          | 11 734 651        | 1 861 841        | 9 710 486         | 9 728 463         | (17 976)           | 0%             | 11 734 651         |
| Internal audit   | 47 785            | 44 175              | 42 060            | 7 763            | 30 342            | 31 006            | (663)              | -2%            | 42 060             |
| <i>Community and public safety</i>   | 1 582 128         | 1 681 120           | 1 990 769         | 114 123          | 909 164           | 1 209 187         | (300 024)          | -25%           | 1 990 769          |
| Community and social services  | 41 033            | 22 671              | 65 931            | 1 450            | 42 321            | 51 631            | (9 311)            | -18%           | 65 931             |
| Sport and recreation   | 35 424            | 25 662              | 27 972            | 1 618            | 17 206            | 18 936            | (1 730)            | -9%            | 27 972             |
| Public safety  | 225 056           | 369 254             | 313 702           | 54 258           | 227 469           | 219 935           | 7 534              | 3%             | 313 702            |
| Housing  | 1 064 045         | 1 056 042           | 1 373 396         | 41 798           | 495 459           | 720 023           | (224 564)          | -31%           | 1 373 396          |
| Health   | 216 570           | 207 491             | 209 768           | 14 998           | 126 709           | 198 662           | (71 954)           | -36%           | 209 768            |
| <i>Economic and environmental services</i>   | 1 359 298         | 1 458 926           | 1 349 326         | 205 467          | 824 590           | 802 727           | 21 863             | 3%             | 1 349 326          |
| Planning and development   | 45 038            | 176 590             | 202 440           | 21 304           | 127 341           | 138 110           | (10 769)           | -8%            | 202 440            |
| Road transport   | 1 310 226         | 1 281 674           | 1 146 224         | 184 148          | 696 792           | 664 231           | 32 561             | 5%             | 1 146 224          |
| Environmental protection   | 4 034             | 662                 | 662               | 14               | 457               | 387               | 70                 | 18%            | 662                |
| <i>Trading services</i>  | 17 991 185        | 19 831 779          | 19 939 387        | 1 553 044        | 13 986 968        | 14 543 562        | (556 594)          | -4%            | 19 939 387         |
| Energy sources   | 11 397 964        | 12 467 449          | 12 576 538        | 902 484          | 8 566 259         | 9 136 150         | (569 891)          | -6%            | 12 576 538         |
| Water management   | 3 986 415         | 4 390 403           | 4 429 988         | 388 332          | 3 300 339         | 3 278 216         | 22 123             | 1%             | 4 429 988          |
| Waste water management   | 1 047 955         | 1 438 917           | 1 339 998         | 127 579          | 897 723           | 929 264           | (31 542)           | -3%            | 1 339 998          |
| Waste management   | 1 558 850         | 1 535 010           | 1 592 864         | 134 648          | 1 222 648         | 1 199 931         | 22 716             | 2%             | 1 592 864          |
| <i>Other</i>   | 220 266           | 240 244             | 236 750           | 33 302           | 169 874           | 172 993           | (3 118)            | -2%            | 236 750            |
| <b>Total Revenue - Functional</b>  | <b>32 406 501</b> | <b>34 736 942</b>   | <b>35 354 411</b> | <b>3 779 762</b> | <b>25 654 640</b> | <b>26 517 661</b> | <b>(863 022)</b>   | <b>-3%</b>     | <b>35 354 411</b>  |
| <b>Expenditure - Functional</b>  |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <i>Governance and administration</i>   | 8 137 101         | 7 564 013           | 7 453 951         | 781 297          | 4 719 449         | 5 395 176         | (675 728)          | -13%           | 7 453 951          |
| Executive and council  | 1 402 031         | 1 309 236           | 1 255 142         | 101 357          | 747 899           | 911 271           | (163 372)          | -18%           | 1 255 142          |
| Finance and administration   | 6 535 758         | 5 918 414           | 5 886 436         | 669 124          | 3 816 541         | 4 261 859         | (445 317)          | -10%           | 5 886 436          |
| Internal audit   | 199 312           | 336 364             | 312 373           | 10 815           | 155 008           | 222 047           | (67 038)           | -30%           | 312 373            |
| <i>Community and public safety</i>   | 4 080 186         | 4 786 871           | 5 280 375         | 177 304          | 3 092 710         | 3 935 470         | (842 760)          | -21%           | 5 280 375          |
| Community and social services  | 265 825           | 292 803             | 346 429           | (175 397)        | 21 069            | 252 974           | (231 905)          | -92%           | 346 429            |
| Sport and recreation   | 355 842           | 531 377             | 518 724           | 34 167           | 336 632           | 382 602           | (45 970)           | -12%           | 518 724            |
| Public safety  | 2 312 930         | 2 727 743           | 2 711 438         | 219 752          | 1 869 687         | 2 015 326         | (145 639)          | -7%            | 2 711 438          |
| Housing  | 561 138           | 538 580             | 951 156           | 37 444           | 396 913           | 731 471           | (334 558)          | -46%           | 951 156            |
| Health   | 584 451           | 696 368             | 752 628           | 61 338           | 468 410           | 553 097           | (84 687)           | -15%           | 752 628            |
| <i>Economic and environmental services</i>   | 3 013 691         | 3 295 451           | 3 361 828         | 239 523          | 2 110 266         | 2 401 674         | (291 408)          | -12%           | 3 361 828          |
| Planning and development   | 907 294           | 1 041 266           | 1 042 580         | 57 237           | 656 043           | 754 046           | (98 003)           | -13%           | 1 042 580          |
| Road transport   | 1 961 035         | 2 083 063           | 2 143 442         | 171 902          | 1 343 636         | 1 517 593         | (173 957)          | -11%           | 2 143 442          |
| Environmental protection   | 145 362           | 171 122             | 175 806           | 10 385           | 110 586           | 130 035           | (19 448)           | -15%           | 175 806            |
| <i>Trading services</i>  | 14 563 778        | 16 588 898          | 16 744 749        | 1 212 766        | 12 466 664        | 12 831 604        | (364 940)          | -3%            | 16 744 749         |
| Energy sources   | 10 054 518        | 10 963 043          | 11 130 325        | 772 220          | 8 539 230         | 8 597 803         | (58 573)           | -1%            | 11 130 325         |
| Water management   | 2 343 615         | 3 567 984           | 3 675 119         | 299 351          | 2 776 894         | 2 812 285         | (35 391)           | -1%            | 3 675 119          |
| Waste water management   | 789 619           | 829 563             | 709 598           | 48 923           | 385 717           | 542 769           | (157 051)          | -29%           | 709 598            |
| Waste management   | 1 376 027         | 1 228 310           | 1 229 707         | 92 272           | 764 823           | 878 748           | (113 925)          | -13%           | 1 229 707          |
| <i>Other</i>   | 173 268           | 182 277             | 180 388           | 12 214           | 103 948           | 126 750           | (22 802)           | -18%           | 180 388            |
| <b>Total Expenditure - Functional</b>  | <b>29 968 024</b> | <b>32 417 512</b>   | <b>33 021 290</b> | <b>2 423 104</b> | <b>22 493 036</b> | <b>24 690 674</b> | <b>(2 197 638)</b> | <b>-9%</b>     | <b>33 021 290</b>  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2 438 477</b>  | <b>2 319 430</b>    | <b>2 333 121</b>  | <b>1 356 658</b> | <b>3 161 604</b>  | <b>1 826 987</b>  | <b>1 334 617</b>   |                | <b>2 333 121</b>   |

**Note:** The variance in total revenue in Table C1 differs from that in Table C2 because the item “Capital transfers” is excluded in Table C1, whereas in Table C2 it has been included.

**(c) Table C3: Consolidated monthly budget statement – financial performance (revenue and expenditure by municipal vote)**

| TSH City Of Tshwane - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March |                   |                     |                   |                  |                   |                   |                    |                |                    |
|--|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Vote Description   | 2017/18           | Budget Year 2018/19 |                   |                  |                   |                   |                    |                |                    |
|  | Audited Outcome   | Original Budget     | Adjusted Budget   | Monthly actual   | YearTD actual     | YearTD budget     | YTD variance       | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue by Vote</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Vote 1 - Community & Social Development Services Department  | 102 327           | 78 318              | 85 506            | 735              | 51 776            | 63 564            | (11 788)           | -19%           | 85 506             |
| Vote 2 - Economic Development & Spatial Planning Department  | 256 570           | 454 700             | 505 455           | 43 401           | 328 298           | 363 499           | (35 201)           | -10%           | 505 455            |
| Vote 3 - Emergency Services Department   | 110 810           | 118 785             | 118 771           | 1 504            | 53 136            | 114 785           | (61 649)           | -54%           | 118 771            |
| Vote 4 - Environment & Agriculture Management Department   | 1 588 361         | 1 553 665           | 1 611 769         | 135 950          | 1 234 943         | 1 212 276         | 22 667             | 2%             | 1 611 769          |
| Vote 5 - Group Audit & Risk Department   | 47 785            | 44 175              | 42 060            | 7 763            | 30 342            | 31 006            | (663)              | -2%            | 42 060             |
| Vote 6 - Group Financial Services Department   | 11 052 852        | 11 247 966          | 11 566 597        | 1 860 861        | 9 638 899         | 9 617 305         | 21 594             | 0%             | 11 566 597         |
| Vote 7 - Group Property Management Department  | 68 252            | 97 257              | 89 637            | 380              | 36 931            | 59 239            | (22 308)           | -38%           | 89 637             |
| Vote 8 - Health Department   | 59 823            | 63 435              | 65 003            | 14 978           | 63 681            | 64 522            | (841)              | -1%            | 65 003             |
| Vote 9 - Human Settlement Department   | 1 038 735         | 1 015 196           | 1 349 248         | 41 797           | 483 639           | 702 437           | (218 797)          | -31%           | 1 349 248          |
| Vote 10 - Tshwane Metro Police Department  | 233 485           | 370 549             | 319 350           | 54 657           | 232 616           | 223 679           | 8 938              | 4%             | 319 350            |
| Vote 11 - Regional Operations & Coordination Department  | 71 213            | 64 723              | 53 881            | 2 106            | 31 963            | 37 727            | (5 765)            | -15%           | 53 881             |
| Vote 12 - Roads & Transport Department   | 1 314 500         | 1 299 191           | 1 155 691         | 197 735          | 698 683           | 665 887           | 32 795             | 5%             | 1 155 691          |
| Vote 13 - Shared Services Department   | 5 913             | 1 126               | 1 126             | 1                | 10                | 593               | (583)              | -98%           | 1 126              |
| Vote 14 - Utility Services Department  | 16 420 927        | 18 289 822          | 18 339 414        | 1 417 657        | 12 756 934        | 13 338 481        | (581 548)          | -4%            | 18 339 414         |
| Vote 15 - Other Departments  | 34 948            | 38 034              | 50 902            | 238              | 12 788            | 22 659            | (9 872)            | -44%           | 50 902             |
| <b>Total Revenue by Vote</b>   | <b>32 406 502</b> | <b>34 736 942</b>   | <b>35 354 411</b> | <b>3 779 762</b> | <b>25 654 640</b> | <b>26 517 661</b> | <b>(863 022)</b>   | <b>-3%</b>     | <b>35 354 411</b>  |
| <b>Expenditure by Vote</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Vote 1 - Community & Social Development Services Department  | 342 903           | 441 131             | 472 528           | 25 119           | 319 274           | 349 716           | (30 442)           | -9%            | 472 528            |
| Vote 2 - Economic Development & Spatial Planning Department  | 484 158           | 578 162             | 627 584           | 40 158           | 408 986           | 459 290           | (50 304)           | -11%           | 627 584            |
| Vote 3 - Emergency Services Department   | 640 597           | 741 129             | 731 932           | 55 918           | 508 233           | 550 251           | (42 018)           | -8%            | 731 932            |
| Vote 4 - Environment & Agriculture Management Department   | 1 627 728         | 1 503 552           | 1 511 741         | 111 073          | 950 530           | 1 089 189         | (138 659)          | -13%           | 1 511 741          |
| Vote 5 - Group Audit & Risk Department   | 225 211           | 357 827             | 336 782           | 12 569           | 170 474           | 239 651           | (69 177)           | -29%           | 336 782            |
| Vote 6 - Group Financial Services Department   | 3 746 709         | 2 897 921           | 2 844 418         | 381 449          | 1 917 755         | 1 992 932         | (75 177)           | -4%            | 2 844 418          |
| Vote 7 - Group Property Management Department  | 684 948           | 656 980             | 722 587           | 137 267          | 494 377           | 626 493           | (132 116)          | -21%           | 722 587            |
| Vote 8 - Health Department   | 375 545           | 425 104             | 441 539           | 38 608           | 260 746           | 324 748           | (64 003)           | -20%           | 441 539            |
| Vote 9 - Human Settlement Department   | 388 557           | 330 173             | 644 022           | 18 791           | 218 674           | 529 449           | (310 775)          | -59%           | 644 022            |
| Vote 10 - Tshwane Metro Police Department  | 2 240 070         | 2 580 441           | 2 584 934         | 212 761          | 1 790 910         | 1 918 398         | (127 487)          | -7%            | 2 584 934          |
| Vote 11 - Regional Operations & Coordination Department  | 2 683 742         | 3 138 517           | 3 153 361         | 240 425          | 2 011 548         | 2 268 059         | (256 511)          | -11%           | 3 153 361          |
| Vote 12 - Roads & Transport Department   | 1 551 678         | 1 499 742           | 1 573 213         | 128 658          | 993 867           | 1 100 225         | (106 359)          | -10%           | 1 573 213          |
| Vote 13 - Shared Services Department   | 1 430 553         | 1 548 491           | 1 515 370         | 83 403           | 869 927           | 1 084 617         | (214 690)          | -20%           | 1 515 370          |
| Vote 14 - Utility Services Department  | 12 023 315        | 14 087 556          | 14 268 498        | 1 019 110        | 10 818 860        | 11 025 573        | (206 713)          | -2%            | 14 268 498         |
| Vote 15 - Other Departments  | 1 522 310         | 1 630 786           | 1 592 781         | (82 206)         | 758 876           | 1 132 082         | (373 207)          | -33%           | 1 592 781          |
| <b>Total Expenditure by Vote</b>   | <b>29 968 024</b> | <b>32 417 512</b>   | <b>33 021 290</b> | <b>2 423 104</b> | <b>22 493 036</b> | <b>24 690 674</b> | <b>(2 197 638)</b> | <b>-9%</b>     | <b>33 021 290</b>  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2 438 477</b>  | <b>2 319 430</b>    | <b>2 333 121</b>  | <b>1 356 658</b> | <b>3 161 604</b>  | <b>1 826 987</b>  | <b>1 334 617</b>   |                | <b>2 333 121</b>   |

**(d) Table C4: Consolidated monthly budget statement – financial performance (revenue and expenditure)**

| TSH City Of Tshwane - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March   |                   |                     |                   |                  |                   |                   |                    |                |                    |
|--|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Description  | 2017/18           | Budget Year 2018/19 |                   |                  |                   |                   |                    |                |                    |
|  | Audited Outcome   | Original Budget     | Adjusted Budget   | Monthly actual   | YearTD actual     | YearTD budget     | YTD variance       | YTD variance % | Full Year Forecast |
| R thousands  |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue By Source</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Property rates   | 6 761 347         | 6 980 636           | 7 065 502         | 616 707          | 5 160 160         | 5 268 249         | (108 089)          | -2%            | 7 065 502          |
| Service charges - electricity revenue  | 11 265 288        | 11 946 456          | 12 010 996        | 821 619          | 8 275 147         | 8 796 400         | (521 253)          | -6%            | 12 010 996         |
| Service charges - water revenue  | 3 221 623         | 4 283 959           | 3 971 903         | 337 375          | 2 981 036         | 2 956 775         | 24 260             | 1%             | 3 971 903          |
| Service charges - sanitation revenue   | 952 050           | 1 063 982           | 1 084 721         | 96 498           | 808 901           | 818 402           | (9 502)            | -1%            | 1 084 721          |
| Service charges - refuse revenue   | 1 482 086         | 1 494 163           | 1 592 142         | 134 587          | 1 221 777         | 1 199 545         | 22 232             | 2%             | 1 592 142          |
| Service charges - other  | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Rental of facilities and equipment   | 143 100           | 152 593             | 166 785           | 12 588           | 79 376            | 114 201           | (34 825)           | -30%           | 166 785            |
| Interest earned - external investments   | 210 976           | 133 342             | 177 983           | 123 188          | 248 965           | 141 818           | 107 147            | 76%            | 177 983            |
| Interest earned - outstanding debtors  | 731 938           | 575 401             | 765 522           | 73 025           | 691 384           | 593 674           | 97 710             | 16%            | 765 522            |
| Dividends received   | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Fines, penalties and forfeits  | 228 148           | 368 755             | 315 074           | 53 949           | 227 906           | 221 193           | 6 714              | 3%             | 315 074            |
| Licences and permits   | 52 325            | 59 551              | 53 174            | 3 611            | 32 633            | 38 352            | (5 719)            | -15%           | 53 174             |
| Agency services  | -                 | 6 980               | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Transfers and subsidies  | 4 362 302         | 4 440 081           | 4 837 255         | 1 248 286        | 4 406 765         | 4 506 801         | (100 036)          | -2%            | 4 837 255          |
| Other revenue  | 885 245           | 1 023 065           | 1 040 559         | 72 018           | 557 972           | 693 923           | (135 952)          | -20%           | 1 040 559          |
| Gains on disposal of PPE   | 4 809             | 1 242               | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>30 301 235</b> | <b>32 530 207</b>   | <b>33 081 616</b> | <b>3 593 450</b> | <b>24 692 021</b> | <b>25 349 334</b> | <b>(657 313)</b>   | <b>-3%</b>     | <b>33 081 616</b>  |
| <b>Expenditure By Type</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Employee related costs   | 8 161 872         | 9 602 946           | 9 560 855         | 703 222          | 6 561 429         | 7 107 276         | (545 847)          | -8%            | 9 560 855          |
| Remuneration of councillors  | 123 786           | 132 797             | 132 797           | 13 628           | 95 381            | 98 877            | (3 496)            | -4%            | 132 797            |
| Debt impairment  | 1 713 978         | 1 514 427           | 1 514 512         | 146 129          | 1 155 747         | 1 155 747         | -                  | -              | 1 514 512          |
| Depreciation & asset impairment  | 2 043 701         | 1 957 156           | 1 957 259         | (94 952)         | 884 099           | 1 378 737         | (494 638)          | -36%           | 1 957 259          |
| Finance charges  | 1 686 623         | 1 390 948           | 1 387 722         | 220 495          | 835 690           | 929 660           | (93 970)           | -10%           | 1 387 722          |
| Bulk purchases   | 9 723 858         | 10 727 870          | 10 756 214        | 737 472          | 8 361 919         | 8 333 965         | 27 955             | 0%             | 10 756 214         |
| Other materials  | 499 788           | 765 218             | 643 732           | 41 298           | 385 369           | 476 633           | (91 263)           | -19%           | 643 732            |
| Contracted services  | 3 040 943         | 3 320 884           | 3 828 704         | 406 546          | 2 104 936         | 2 789 052         | (684 116)          | -25%           | 3 828 704          |
| Transfers and subsidies  | 44 526            | 52 495              | 148 293           | 1 431            | 54 957            | 94 314            | (39 357)           | -42%           | 148 293            |
| Other expenditure  | 2 841 280         | 2 952 234           | 3 088 269         | 249 458          | 2 052 271         | 2 325 927         | (273 656)          | -12%           | 3 088 269          |
| Loss on disposal of PPE  | 84 749            | 1                   | 1                 | (1 624)          | (1 540)           | 85                | (1 624)            | -1914%         | 1                  |
| <b>Total Expenditure</b>   | <b>29 965 104</b> | <b>32 416 977</b>   | <b>33 018 359</b> | <b>2 423 104</b> | <b>22 490 260</b> | <b>24 690 273</b> | <b>(2 200 013)</b> | <b>-9%</b>     | <b>33 018 359</b>  |
| <b>Surplus/(Deficit)</b>   | <b>336 131</b>    | <b>113 230</b>      | <b>63 257</b>     | <b>1 170 346</b> | <b>2 201 761</b>  | <b>659 061</b>    | <b>1 542 700</b>   |                | <b>63 257</b>      |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 2 104 326         | 2 198 735           | 2 246 922         | 186 312          | 962 618           | 1 160 172         | (197 554)          | -17%           | 2 246 922          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 940               | 8 000               | 25 873            | -                | -                 | 8 155             | (8 155)            | -100%          | 25 873             |
| Transfers and subsidies - capital (in-kind - all)  | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>2 441 398</b>  | <b>2 319 965</b>    | <b>2 336 052</b>  | <b>1 356 658</b> | <b>3 164 379</b>  | <b>1 827 388</b>  |                    |                | <b>2 336 052</b>   |
| Taxation   | 2 920             | 535                 | 2 931             | -                | 2 776             | 401               | 2 374              |                | 2 931              |
| <b>Surplus/(Deficit) after taxation</b>  | <b>2 438 477</b>  | <b>2 319 430</b>    | <b>2 333 121</b>  | <b>1 356 658</b> | <b>3 161 604</b>  | <b>1 826 987</b>  |                    |                | <b>2 333 121</b>   |
| Attributable to minorities   | -                 | -                   | -                 | -                | -                 | -                 |                    |                | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>  | <b>2 438 477</b>  | <b>2 319 430</b>    | <b>2 333 121</b>  | <b>1 356 658</b> | <b>3 161 604</b>  | <b>1 826 987</b>  |                    |                | <b>2 333 121</b>   |
| Share of surplus/ (deficit) of associate   | -                 | -                   | -                 | -                | -                 | -                 |                    |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>2 438 477</b>  | <b>2 319 430</b>    | <b>2 333 121</b>  | <b>1 356 658</b> | <b>3 161 604</b>  | <b>1 826 987</b>  |                    |                | <b>2 333 121</b>   |

**Note:** Total revenue excludes capital transfers and contributions. These are indicated separately in this table as "Transfers recognised – capital".

**(e) Table C5: Consolidated monthly budget statement – capital expenditure by vote, standard classification and funding**

| TSH City Of Tshwane - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding - M09 March) |                  |                     |                  |                |                  |                  |                  |                |                    |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| Vote Description   | 2017/18          | Budget Year 2018/19 |                  |                |                  |                  |                  |                |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Multi-Year expenditure appropriation</b>  |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - Community & Social Development Services Department  | 76 628           | 97 730              | 84 755           | 356            | 18 232           | 43 658           | (25 426)         | -58%           | 84 755             |
| Vote 2 - Economic Development & Spatial Planning Department  | 14 203           | 113 492             | 86 492           | 4 672          | 24 205           | 48 069           | (23 864)         | -50%           | 86 492             |
| Vote 3 - Emergency Services Department   | 9 940            | 20 700              | 14 500           | 1 696          | 6 719            | 5 961            | 757              | 13%            | 14 500             |
| Vote 4 - Environment & Agriculture Management Department   | 27 005           | 51 500              | 53 500           | 2 877          | 12 399           | 19 137           | (6 738)          | -35%           | 53 500             |
| Vote 5 - Group Audit & Risk Department   | 9 047            | 40 150              | 40 150           | 4 701          | 8 090            | 9 467            | (1 377)          | -15%           | 40 150             |
| Vote 6 - Group Financial Services Department   | 14 397           | 81 500              | 45 500           | –              | 1 827            | 26 007           | (24 180)         | -93%           | 45 500             |
| Vote 7 - Group Property Management Department  | –                | 5 200               | 5 000            | –              | –                | –                | –                | –              | 5 000              |
| Vote 8 - Health Department   | 15 200           | 32 000              | 32 000           | 2 812          | 26 266           | 28 703           | (2 437)          | -8%            | 32 000             |
| Vote 9 - Human Settlement Department   | 900 800          | 937 758             | 1 024 081        | 37 768         | 375 241          | 488 951          | (113 710)        | -23%           | 1 024 081          |
| Vote 10 - Tshwane Metro Police Department  | 12 996           | 11 500              | 15 000           | 2 111          | 2 111            | 12 563           | (10 452)         | -83%           | 15 000             |
| Vote 11 - Regional Operations & Coordination Department  | 2 448            | 4 200               | –                | –              | –                | –                | –                | –              | –                  |
| Vote 12 - Roads & Transport Department   | 893 286          | 994 160             | 963 213          | 59 881         | 370 661          | 330 951          | 39 709           | 12%            | 963 213            |
| Vote 13 - Shared Services Department   | 87 409           | 115 000             | 167 806          | 10 309         | 28 056           | 39 760           | (11 704)         | -29%           | 167 806            |
| Vote 14 - Utility Services Department  | 915 844          | 1 457 769           | 1 402 573        | 95 780         | 493 481          | 788 918          | (295 437)        | -37%           | 1 402 573          |
| Vote 15 - Other Departments  | 38 776           | 54 705              | 54 705           | 2 764          | 7 116            | 19 445           | (12 330)         | -63%           | 54 705             |
| <b>Total Capital Multi-year expenditure</b>  | <b>3 017 979</b> | <b>4 017 365</b>    | <b>3 989 276</b> | <b>225 727</b> | <b>1 374 403</b> | <b>1 861 591</b> | <b>(487 188)</b> | <b>-26%</b>    | <b>3 989 276</b>   |
| <b>Single Year expenditure appropriation</b>   |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - Community & Social Development Services Department  | 8 823            | 300                 | 22 300           | –              | 48               | 5 028            | (4 980)          | -99%           | 22 300             |
| Vote 2 - Economic Development & Spatial Planning Department  | 393              | 350                 | 4 350            | –              | –                | –                | –                | –              | 4 350              |
| Vote 3 - Emergency Services Department   | 347              | –                   | 200              | 1              | 176              | 200              | (24)             | -12%           | 200                |
| Vote 4 - Environment & Agriculture Management Department   | –                | –                   | 8 700            | –              | –                | 700              | (700)            | -100%          | 8 700              |
| Vote 5 - Group Audit & Risk Department   | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Vote 6 - Group Financial Services Department   | 11 265           | 5 000               | 5 500            | 5              | 5                | 2 825            | (2 820)          | -100%          | 5 500              |
| Vote 7 - Group Property Management Department  | –                | –                   | 200              | 20             | 156              | 118              | 37               | 32%            | 200                |
| Vote 8 - Health Department   | 1 084            | –                   | 1 162            | –              | –                | 362              | (362)            | -100%          | 1 162              |
| Vote 9 - Human Settlement Department   | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Vote 10 - Tshwane Metro Police Department  | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Vote 11 - Regional Operations & Coordination Department  | 1 601            | –                   | 1 200            | 99             | 811              | 711              | 100              | 14%            | 1 200              |
| Vote 12 - Roads & Transport Department   | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Vote 13 - Shared Services Department   | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Vote 14 - Utility Services Department  | 5 075            | –                   | 500              | –              | 5                | 5                | –                | –              | 500                |
| Vote 15 - Other Departments  | 589              | –                   | 500              | 14             | 96               | 176              | (81)             | -46%           | 500                |
| <b>Total Capital single-year expenditure</b>   | <b>29 177</b>    | <b>5 650</b>        | <b>44 612</b>    | <b>139</b>     | <b>1 296</b>     | <b>10 126</b>    | <b>(8 830)</b>   | <b>–</b>       | <b>44 612</b>      |
| <b>Total Capital Expenditure</b>   | <b>3 047 156</b> | <b>4 023 015</b>    | <b>4 033 888</b> | <b>225 866</b> | <b>1 375 699</b> | <b>1 871 717</b> | <b>(496 018)</b> | <b>-27%</b>    | <b>4 033 888</b>   |
| <b>Capital Expenditure - Functional Classification</b>   |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Governance and administration</b>   | <b>147 132</b>   | <b>377 761</b>      | <b>230 611</b>   | <b>17 248</b>  | <b>44 521</b>    | <b>100 100</b>   | <b>(55 579)</b>  | <b>-56%</b>    | <b>230 611</b>     |
| Executive and council  | 1 975            | 101 761             | 1 300            | 99             | 811              | 741              | 70               | 9%             | 1 300              |
| Finance and administration   | –                | 236 000             | –                | –              | –                | –                | –                | –              | –                  |
| Internal audit   | 145 157          | 40 000              | 229 311          | 17 148         | 43 710           | 99 359           | (55 649)         | -56%           | 229 311            |
| <b>Community and public safety</b>   | <b>517 845</b>   | <b>1 030 613</b>    | <b>1 009 493</b> | <b>20 211</b>  | <b>244 750</b>   | <b>322 540</b>   | <b>(77 791)</b>  | <b>-24%</b>    | <b>1 009 493</b>   |
| Community and social services  | 11 649           | 15 250              | 33 317           | 386            | 4 394            | 12 028           | (7 633)          | -63%           | 33 317             |
| Sport and recreation   | 7 815            | 64 500              | 53 500           | –              | –                | 12 750           | (12 750)         | -100%          | 53 500             |
| Public safety  | 23 185           | 18 000              | 26 200           | 1 739          | 6 936            | 16 223           | (9 287)          | -57%           | 26 200             |
| Housing  | 397 987          | 900 863             | 831 876          | 15 274         | 189 771          | 228 067          | (38 296)         | -17%           | 831 876            |
| Health   | 77 209           | 32 000              | 64 600           | 2 812          | 43 648           | 53 472           | (9 824)          | –              | 64 600             |
| <b>Economic and environmental services</b>   | <b>890 215</b>   | <b>1 012 823</b>    | <b>1 139 850</b> | <b>53 330</b>  | <b>355 031</b>   | <b>333 667</b>   | <b>21 364</b>    | <b>6%</b>      | <b>1 139 850</b>   |
| Planning and development   | 34 044           | 9 000               | 62 986           | 1 476          | 2 733            | 23 550           | (20 817)         | -88%           | 62 986             |
| Road transport   | 848 667          | 1 000 573           | 1 059 364        | 50 015         | 350 426          | 303 780          | 46 646           | 15%            | 1 059 364          |
| Environmental protection   | 7 503            | 3 250               | 17 500           | 1 840          | 1 872            | 6 338            | (4 465)          | -70%           | 17 500             |
| <b>Trading services</b>  | <b>1 465 091</b> | <b>1 490 269</b>    | <b>1 618 933</b> | <b>135 078</b> | <b>730 650</b>   | <b>1 098 240</b> | <b>(367 590)</b> | <b>-33%</b>    | <b>1 618 933</b>   |
| Energy sources   | 496 646          | 983 154             | 519 229          | 56 972         | 272 866          | 532 571          | (259 706)        | -49%           | 519 229            |
| Water management   | 542 253          | 327 901             | 516 085          | 30 874         | 259 395          | 323 461          | (64 066)         | -20%           | 516 085            |
| Waste water management   | 411 622          | 167 215             | 556 119          | 46 225         | 191 359          | 235 208          | (43 849)         | -19%           | 556 119            |
| Waste management   | 14 569           | 12 000              | 27 500           | 1 008          | 7 030            | 7 000            | 30               | 0%             | 27 500             |
| <b>Other</b>   | <b>26 873</b>    | <b>111 548</b>      | <b>35 000</b>    | <b>–</b>       | <b>748</b>       | <b>17 169</b>    | <b>(16 422)</b>  | <b>-96%</b>    | <b>35 000</b>      |
| <b>Total Capital Expenditure - Functional Classification</b>   | <b>3 047 156</b> | <b>4 023 015</b>    | <b>4 033 888</b> | <b>225 866</b> | <b>1 375 699</b> | <b>1 871 717</b> | <b>(496 018)</b> | <b>-27%</b>    | <b>4 033 888</b>   |
| <b>Funded by:</b>  |                  |                     |                  |                |                  |                  |                  |                |                    |
| National Government  | 2 042 359        | 2 161 967           | 2 203 667        | 139 654        | 944 978          | 1 056 326        | (111 349)        | -11%           | 2 203 667          |
| Provincial Government  | 61 967           | 40 730              | 50 255           | 356            | 18 232           | 25 908           | (7 676)          | -30%           | 50 255             |
| District Municipality  | –                | –                   | –                | –              | –                | –                | –                | –              | –                  |
| Other transfers and grants   | –                | 8 000               | –                | –              | –                | –                | –                | –              | –                  |
| <b>Transfers recognised - capital</b>  | <b>2 104 326</b> | <b>2 210 697</b>    | <b>2 253 922</b> | <b>140 010</b> | <b>963 209</b>   | <b>1 082 234</b> | <b>(119 025)</b> | <b>-11%</b>    | <b>2 253 922</b>   |
| <b>Public contributions &amp; donations</b>  | <b>62 097</b>    | <b>150 000</b>      | <b>105 613</b>   | <b>10 829</b>  | <b>62 175</b>    | <b>68 739</b>    | <b>(6 564)</b>   | <b>-10%</b>    | <b>105 613</b>     |
| <b>Borrowing</b>   | <b>700 248</b>   | <b>1 500 000</b>    | <b>1 490 000</b> | <b>66 206</b>  | <b>296 834</b>   | <b>667 938</b>   | <b>(371 104)</b> | <b>-56%</b>    | <b>1 490 000</b>   |
| <b>Internally generated funds</b>  | <b>180 484</b>   | <b>162 318</b>      | <b>184 352</b>   | <b>8 821</b>   | <b>53 480</b>    | <b>52 805</b>    | <b>675</b>       | <b>1%</b>      | <b>184 352</b>     |
| <b>Total Capital Funding</b>   | <b>3 047 156</b> | <b>4 023 015</b>    | <b>4 033 888</b> | <b>225 866</b> | <b>1 375 699</b> | <b>1 871 717</b> | <b>(496 018)</b> | <b>-27%</b>    | <b>4 033 888</b>   |

**(f) Table C6: Consolidated monthly budget statement – financial position**

| TSH City Of Tshwane - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March |                   |                     |                   |                   |                    |
|---|-------------------|---------------------|-------------------|-------------------|--------------------|
| Description   | 2017/18           | Budget Year 2018/19 |                   |                   |                    |
|   | Audited Outcome   | Original Budget     | Adjusted Budget   | YearTD actual     | Full Year Forecast |
| <b>R thousands</b>  |                   |                     |                   |                   |                    |
| <b><u>ASSETS</u></b>  |                   |                     |                   |                   |                    |
| <b>Current assets</b>   |                   |                     |                   |                   |                    |
| Cash  | 562 496           | 552 702             | 618 745           | 263 968           | 618 745            |
| Call investment deposits  | 2 825 342         | 2 426 063           | 2 919 198         | 4 672 721         | 2 919 198          |
| Consumer debtors  | 4 117 379         | 5 812 010           | 4 377 340         | 4 233 085         | 4 377 340          |
| Other debtors   | 1 414 393         | 1 499 741           | 1 489 668         | 1 342 705         | 1 489 668          |
| Current portion of long-term receivables  | 132 772           | 103 342             | 120 484           | 110 697           | 120 484            |
| Inventory   | 635 565           | 837 755             | 699 122           | 662 164           | 699 122            |
| <b>Total current assets</b>   | <b>9 687 947</b>  | <b>11 231 612</b>   | <b>10 224 557</b> | <b>11 285 340</b> | <b>10 224 557</b>  |
| <b>Non current assets</b>   |                   |                     |                   |                   |                    |
| Long-term receivables   | 41 039            | 27 565              | 73 818            | 7 697             | 73 818             |
| Investments   | 260 151           | 742 047             | 406 676           | 206 734           | 406 676            |
| Investment property   | 828 889           | 917 748             | 879 955           | 828 889           | 879 955            |
| Property, plant and equipment   | 36 258 780        | 40 755 539          | 42 369 149        | 36 616 927        | 42 369 149         |
| Intangible  | 390 138           | 387 293             | 380 576           | 390 085           | 380 576            |
| Other non-current assets  | 4 085 068         | –                   | –                 | 4 042 935         | –                  |
| <b>Total non current assets</b>   | <b>41 864 065</b> | <b>42 830 192</b>   | <b>44 110 174</b> | <b>42 093 267</b> | <b>44 110 174</b>  |
| <b>TOTAL ASSETS</b>   | <b>51 552 012</b> | <b>54 061 805</b>   | <b>54 334 731</b> | <b>53 378 607</b> | <b>54 334 731</b>  |
| <b><u>LIABILITIES</u></b>   |                   |                     |                   |                   |                    |
| <b>Current liabilities</b>  |                   |                     |                   |                   |                    |
| Bank overdraft  | –                 | –                   | –                 | –                 | –                  |
| Borrowing   | 715 376           | 1 559 731           | 1 294 614         | 1 126 181         | 1 294 614          |
| Consumer deposits   | 516 054           | 427 964             | 526 375           | 550 126           | 526 375            |
| Trade and other payables  | 10 592 549        | 9 258 896           | 10 116 260        | 9 325 437         | 10 116 260         |
| Provisions  | –                 | –                   | –                 | 307 179           | –                  |
| <b>Total current liabilities</b>  | <b>11 823 979</b> | <b>11 246 591</b>   | <b>11 937 249</b> | <b>11 308 923</b> | <b>11 937 249</b>  |
| <b>Non current liabilities</b>  |                   |                     |                   |                   |                    |
| Borrowing   | 13 667 137        | 11 369 708          | 11 111 739        | 10 104 028        | 11 111 739         |
| Provisions  | 943 935           | 3 620 495           | 2 583 002         | 3 754 016         | 2 583 002          |
| <b>Total non current liabilities</b>  | <b>14 611 071</b> | <b>14 990 203</b>   | <b>13 694 741</b> | <b>13 858 044</b> | <b>13 694 741</b>  |
| <b>TOTAL LIABILITIES</b>  | <b>26 435 051</b> | <b>26 236 794</b>   | <b>25 631 990</b> | <b>25 166 967</b> | <b>25 631 990</b>  |
| <b>NET ASSETS</b>   | <b>25 116 961</b> | <b>27 825 011</b>   | <b>28 702 740</b> | <b>28 211 640</b> | <b>28 702 740</b>  |
| <b><u>COMMUNITY WEALTH/EQUITY</u></b>   |                   |                     |                   |                   |                    |
| Accumulated Surplus/(Deficit)   | 22 654 627        | 27 566 318          | 28 461 697        | 27 972 250        | 28 461 697         |
| Reserves  | 2 462 334         | 258 693             | 241 043           | 239 390           | 241 043            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | <b>25 116 961</b> | <b>27 825 011</b>   | <b>28 702 740</b> | <b>28 211 640</b> | <b>28 702 740</b>  |

(g) Table C7: Consolidated monthly budget statement – cash flow

| TSH City Of Tshwane - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March |                    |                     |                    |                  |                    |                    |                    |                |                    |
|--|--------------------|---------------------|--------------------|------------------|--------------------|--------------------|--------------------|----------------|--------------------|
| Description  | 2017/18            | Budget Year 2018/19 |                    |                  |                    |                    |                    |                |                    |
|  | Audited Outcome    | Original Budget     | Adjusted Budget    | Monthly actual   | YearTD actual      | YearTD budget      | YTD variance       | YTD variance % | Full Year Forecast |
| R thousands  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>   |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Property rates   | 6 761 347          | 6 491 991           | 6 676 900          | 616 707          | 5 160 160          | 4 978 968          | 181 192            | 4%             | 6 676 900          |
| Service charges  | 15 615 125         | 17 991 221          | 18 330 100         | 1 069 580        | 13 941 748         | 13 528 336         | 413 412            | 3%             | 18 330 100         |
| Other revenue  | 2 296 579          | 1 500 318           | 1 490 032          | 454 251          | 1 035 262          | 1 175 165          | (139 904)          | -12%           | 1 490 032          |
| Government - operating   | 4 320 824          | 4 440 081           | 4 736 594          | 1 125 264        | 4 379 250          | 4 453 356          | (74 106)           | -2%            | 4 736 594          |
| Government - capital   | 2 368 845          | 2 206 735           | 2 272 795          | 666 437          | 2 084 664          | 2 206 994          | (122 329)          | -6%            | 2 272 795          |
| Interest   | 205 582            | 133 342             | 177 983            | 123 075          | 248 695            | 141 369            | 107 326            | 76%            | 177 983            |
| Dividends  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Payments</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Suppliers and employees  | (24 164 376)       | (27 158 654)        | (27 667 277)       | (1 822 629)      | (22 135 693)       | (22 995 277)       | (859 584)          | 4%             | (27 667 277)       |
| Finance charges  | (1 696 563)        | (1 390 948)         | (1 387 722)        | (220 495)        | (835 618)          | (929 605)          | (93 988)           | 10%            | (1 387 722)        |
| Transfers and Grants   | -                  | (52 495)            | (57 868)           | -                | -                  | (94 314)           | (94 314)           | 100%           | (57 868)           |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>   | <b>5 707 364</b>   | <b>4 161 591</b>    | <b>4 571 536</b>   | <b>2 012 190</b> | <b>3 878 468</b>   | <b>2 464 991</b>   | <b>(1 413 477)</b> | <b>-57%</b>    | <b>4 571 536</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Proceeds on disposal of PPE  | 3 117              | 1 242               | 1 242              | -                | -                  | 904                | (904)              | -100%          | 1 242              |
| Decrease (increase) other non-current receivables  | (46 606)           | (269)               | 16 934             | 1 729            | 54 010             | 12 316             | 41 694             | 339%           | 16 934             |
| Decrease (increase) in non-current investments   | 565 398            | 19 751              | (99 289)           | 34 969           | 34 969             | (23 805)           | 58 773             |                | (99 289)           |
| <b>Payments</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Capital assets   | (3 934 589)        | (3 981 975)         | (3 992 739)        | (476 169)        | (1 278 353)        | (1 849 688)        | (571 334)          | 31%            | (3 992 739)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>   | <b>(3 412 680)</b> | <b>(3 961 251)</b>  | <b>(4 073 852)</b> | <b>(439 472)</b> | <b>(1 189 375)</b> | <b>(1 860 273)</b> | <b>(670 899)</b>   | <b>36%</b>     | <b>(4 073 852)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| <b>Receipts</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Borrowing long term/refinancing  | -                  | 1 500 000           | 1 500 000          | -                | -                  | 665 938            | (665 938)          | -100%          | 1 500 000          |
| Increase (decrease) in consumer deposits   | (386 818)          | 8 391               | 10 321             | -                | -                  | 7 506              | (7 506)            | -100%          | 10 321             |
| <b>Payments</b>  |                    |                     |                    |                  |                    |                    |                    |                |                    |
| Repayment of borrowing   | (596 715)          | (1 062 774)         | (862 774)          | (204 482)        | (743 679)          | (647 080)          | 96 599             | -15%           | (862 774)          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>   | <b>(983 533)</b>   | <b>445 617</b>      | <b>647 547</b>     | <b>(204 482)</b> | <b>(743 679)</b>   | <b>26 364</b>      | <b>770 043</b>     | <b>2921%</b>   | <b>647 547</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>   | <b>1 311 151</b>   | <b>645 958</b>      | <b>1 145 230</b>   | <b>1 368 235</b> | <b>1 945 415</b>   | <b>631 082</b>     |                    |                | <b>1 145 230</b>   |
| Cash/cash equivalents at beginning:  | 1 081 562          | 2 332 806           | 2 392 712          |                  | 2 312 446          | 2 392 712          |                    |                | 2 392 712          |
| Cash/cash equivalents at month/year end:   | 2 392 713          | 2 978 764           | 3 537 943          |                  | 4 257 860          | 3 023 794          |                    |                | 3 537 943          |

## PART 2: SUPPORTING DOCUMENTATION

## (a) Table SC1: Material variance explanations

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March |           |   |                                      |
|---|-----------|---|--------------------------------------|
| Description   | Variance  | Reasons for material deviations   | Remedial or corrective steps/remarks |
| <b>R thousands</b>  |           |   |                                      |
| <b>Revenue By Source</b>  |           |   |                                      |
| Property rates  | (108,089) | Revenue less than projection due to non-billing of invoices.  | None                                 |
| Service charges - electricity revenue   | (521,253) | Mainly on electricity Smart Prepaid, revenue was less than projection due to replacement of meters.   | None                                 |
| Service charges - water revenue   | 24,260    | The budget for water is based on statistical trends and is demand-driven.   | None                                 |
| Service charges - sanitation revenue  | (9,502)   | Sanitation Fees are based on water consumption.   | None                                 |
| Service charges - refuse revenue  | 22,232    | Mainly on solid waste removal and landfill sites; actual income received was higher than the projected figures.   |                                      |
| Service charges - other   | -         |   |                                      |
| Rental of facilities and equipment  | (34,825)  | Mainly on Rental stands, COT personnel accommodation and Rental housing. The lease renewal on business rental is still awaiting approval. The report on CoT Personnel accommodation has been finalised and it was requested that the Residential portfolio be sold as per the council resolution of 30 June 2016. Revenue for the quarter on Rental stands still to be allocated. | None                                 |
| Interest earned - external investments  | 107,147   | Mainly on interest received on the sinking fund.  |                                      |
| Interest earned - outstanding debtors   | 97,710    | As a result of an increase in outstanding debtors.  | None                                 |
| Dividends received  | -         |   |                                      |
| Fines, penalties and forfeits   | 6,714     | Mainly on AARTO revenue. The revenue is depended on demand for services and also compliance with traffic regulations.   | None                                 |
| Licences and permits  | (5,719)   | Due to under-recovery, mainly on driver's licences and motor vehicles.  | None                                 |
| Agency services   | -         |   |                                      |
| Transfers and subsidies   | (100,036) | Mainly on the HSDG projects and Emergency Medical Services. An amount of R61 million on the Emergency medical services grants was not received due to provincialisation of some of the services by the Province. The HSDG expenditure is expected to increase in the fourth quarter.  | None                                 |
| Other revenue   | (135,952) | Mainly due to under recovery on Reminder Fees, Vat Correction, Township Development contributions on rezoning and electricity, Market fees, Approval fees, Building plans and Transport fees.   | None                                 |
| Gains on disposal of PPE  | -         |   |                                      |
| <b>Expenditure By Type</b>  |           |   |                                      |
| Employee related costs  | (545,847) | Mainly on salaries, provision for leave payments, medical aid, pension and provident funds due to vacant positions.   | None                                 |
| Remuneration of councillors   | (3,496)   | Non alignment of projections.   |                                      |
| Debt impairment   | -         |   |                                      |
| Depreciation & asset impairment   | (494,638) | The calculation is aligned with the asset verification and purification process.  | None                                 |
| Finance charges   | (93,970)  | Interest on long-term loans still to be paid.   | None                                 |
| Bulk purchases  | 27,955    | Mainly on payment of Rand water. The purchases of water is demand-driven and according to seasonal usage of the city.   | None                                 |
| Other materials   | (91,263)  | Underspending mainly on Consumable, Stationery, Chemicals, Equipment, Power station and Connections.  | None                                 |
| Contracted services   | (684,116) | Underspending mainly on Watchman Services, Households refuse removal, Project link housing, Roads, Vehicles, Equipment, Municipal services: other services, Buildings and Waste Water Purification.   | None                                 |
| Transfers and subsidies   | (39,357)  | Due to underspending on gratuities and payment to municipal entities.   | None                                 |
| Other expenditure   | (273,656) | Due to underspending mainly on Specialised computer services, WiFi, Bulk Water Purchase Own, Telecommunication, Leased buildings and Building rentals.  | None                                 |
| Loss on disposal of PPE   | (1,624)   |   |                                      |

**Table SC1: Material variance explanations (continued)**

| TSH City Of Tshwane - Supporting Table SC1 Material variance explanations - M09 March |             |  |  |
|---|-------------|--|--|
| Description   | Variance    | Reasons for material deviations  | Remedial or corrective steps/remarks   |
| <b>R thousands</b>  |             |  |  |
| <b>Capital Expenditure</b>  |             |  |  |
| Vote 1 - Community & Social Development Services Department                           | (25,426)    | Social Development centre in Winterveldt - Extended delay in reappointing principal agent and delayed finalization of sewer, electrical and water connection works due to approval challenges. Contractor lodged a dispute to threatening to abandon site.   | BAC has since processed principal agent payment issues and Intervention meeting held previously with contractor but principal agents could not commit due to re-appointment. Payment for principal agent will be processed so they can recommit to project finalization. |
| Vote 2 - Economic Development & Spatial Planning Department                           | (23,864)    | Business Process Outsourcing (BPO) Park Construction - Indefinite delays. Await resolve of legal matter with Principle agent. Project cannot currently be re-instated  | In process to resolved the matter.   |
| Vote 3 - Emergency Services Department  | 757         | Emergency Services Tools and Equipment - Delivery of breathing apparatus equipment received two weeks sooner. The planned turn-around time for delivery was eight weeks as it is import items.   | None   |
| Vote 4 - Environment & Agriculture Management Department                              | (6,738)     | Provision of burial facilities - Hatherley Cemetery - Delayed SCM processes.   | High level intervention by the Office of the MMC to unlock the challenges at SCM Division in terms of the tenders that are not moving.   |
| Vote 5 - Group Audit & Risk Department  | (1,377)     | Capital Funded from Operating - Delays at Supply Chain in terms of RSQ's and advertising.  | Bids have been receive and the RFQ's are at the bid evaluation stage   |
| Vote 6 - Group Financial Services Department  | (24,180)    | Turnaround of Municipality Water Services – Reduction of water losses - The project manager is busy correcting the appointment letter of the service provider. The current contract cannot be loaded on sap e-procurement as the ceiling on the contract amount has been reached.  | Upgrading of Clinic Dispensaries - Final Claim not submitted.  |
| Vote 7 - Group Property Management Department   | -           | None   | None   |
| Vote 8 - Health Department  | (2,437)     | Upgrading of Clinic Dispensaries - Final Claim not submitted.  | Expect construction claim in April and professional in May 2019.   |
| Vote 9 - Human Settlement Department  | (113,710)   | Water provision - Hammanskraal Ext 10 (Bulk water line) - Project experienced delays due to procurement of a consulting engineer.  | Procurement issues sorted, contractor back on site.  |
| Vote 10 - Tshwane Metro Police Department   | (10,452)    | Policing Equipment - Reprioritised procurement list for 2018-19 was only approved by the TMPD Executive Management Meeting on 25/09/2018. This resulted in all processes on procurement to be re-adjusted to include new priorities.   | Planned timelines adjusted. All procurement processes is fast tracked. A 30 day delay in delivery of imported goods acceptable   |
| Vote 11 - Regional Operations & Coordination Department                               | -           | None   | None   |
| Vote 12 - Roads & Transport Department  | 39,709      | Contributions: Services for Township Development - Invoices for developers was processed quicker than expected.  | Better than planned – no corrective measures needed.   |
| Vote 13 - Shared Services Department  | (11,704)    | MSCOA Automation - The tender was evaluated and the report is ready to be presented to the BAC. The tender can be awaited latest by end of March 2019. It is predicted that ICT will begin utilizing the Applications Panel Tender (GICT01 2017/18) by April 2019 and spending will subsequently follow from April 2019. | Awaiting award of tender   |
| Vote 14 - Utility Services Department   | (295,437)   | Replacement of SORP solution and implementation of MDMS, HES & ONLINE vending (Electricity Distribution Loss) - SLA recently signed and PO's generated. Awaiting delivery of hardware equipment.   | Continuous engagement with the service provider to deliver as per schedule.  |
| Vote 15 - Other Departments   | (12,330)    | SAP CRM Contact Centre Optimization - Delayed tender still at BAC for revision.  | Awaiting outcome of BAC.   |
| <b>Financial Position</b>   |             |  |  |
| current assets  | 1,060,784   | Increase in Consumer Debtors and Call Investment Deposits.   |  |
| non current assets  | (2,016,907) | Decrease in PPE.   |  |
| current liabilities   | (628,326)   | Decrease in Trade and Other Payables.  |  |
| non current liabilities   | 163,303     | Increase in Provisions   |  |
| <b>Cash Flow</b>  |             |  |  |
| Transfer receipts - capital   | 486,817     | Capital grants received for the period.  |  |
| Contributions & Contributed assets  | -           |  |  |
| Proceeds on disposal of PPE   | (113)       | No actual for the period.  |  |
| Short term loans  | -           |  |  |
| Borrowing long term/refinancing   | (347,672)   | Borrowings expected in the last quarter.   |  |
| Increase in consumer deposits   | (938)       | No actual for the period.  |  |
| Receipt of non-current debtors  | -           |  |  |
| Receipt of non-current receivables  | (100,541)   | Change in Other Debtors  |  |
| Change in non-current investments   | 25,163      |  |  |
| Capital assets  | (321,010)   | Underspending on the capital budget.   |  |
| Repayment of borrowing  | -           |  |  |
| <b>Measureable performance</b>  |             |  |  |
| <b>Municipal Entities</b>   |             |  |  |
| <b>Revenue By Municipal Entity</b>  |             |  |  |
| Housing Company Tshwane   | (8,844)     | The entity has not invoiced the City of Tshwane for the 3rd quarter  |  |
| Tshwane Economic Development Agency   | 11,483      | Due to grants received.  | None   |
| <b>Expenditure By Municipal Entity</b>  |             |  |  |
| Housing Company Tshwane   | (19,186)    | The entity has not invoiced the City of Tshwane for the 3rd quarter  | None   |
| Tshwane Economic Development Agency   | (5,436)     | Due to grants received.  | None   |
| <b>Capital Expenditure By Municipal Entity</b>  |             |  |  |
| Housing Company Tshwane   | (8,361)     | Furniture & Office equipment not bought due to vacant positions.   | Furniture & Office Equipment to be bought in April 2019.   |
| Tshwane Economic Development Agency   | (193)       | Capital spending expenditure expected to increase in the fourth quarter.   | Procurement plan to be followed up   |

**(b) Table SC2: Monthly budget statement – performance indicators**

| TSH City Of Tshwane - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March |  |                 |                     |                 |               |                    |
|--|--|-----------------|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator   | Basis of calculation   | 2017/18         | Budget Year 2018/19 |                 |               |                    |
|  |  | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>   |  |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure   | Interest & principal paid/Operating Expenditure  | 7.6%            | 7.6%                | 6.8%            | 7.0%          | 6.8%               |
| Borrowed funding of 'own' capital expenditure  | Borrowings/Capital expenditure excl. transfers and grants                                      | 79.5%           | 90.2%               | 85.2%           | 84.7%         | 85.2%              |
| <b><u>Safety of Capital</u></b>  |  |                 |                     |                 |               |                    |
| Debt to Equity   | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           | 99.4%           | 79.7%               | 78.5%           | 72.9%         | 78.5%              |
| <b><u>Liquidity</u></b>  |  |                 |                     |                 |               |                    |
| Current Ratio  | Current assets/current liabilities   | 0.8             | 1.0                 | 0.9             | 1.0           | 0.9                |
| Liquidity Ratio  | Monetary Assets/Current Liabilities  | 0.3             | 0.3                 | 0.3             | 0.4           | 0.3                |
| <b><u>Revenue Management</u></b>   |  |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate (Payment Level %)   | Last 12 Mths Receipts/ Last 12 Mths Billing  | 91.7%           | 92.9%               | 95.0%           | 99.8%         | 95.0%              |
| Outstanding Debtors to Revenue   | Total Outstanding Debtors to Annual Revenue  | 18.8%           | 22.9%               | 18.4%           | 17.3%         | 18.4%              |
| <b><u>Creditors Management</u></b>   |  |                 |                     |                 |               |                    |
| Creditors System Efficiency  | % of Creditors Paid Within Terms (within MFMA s 65(e))   | 100.0%          | 100.0%              | 100.0%          | 100.0%        | 100.0%             |
| <b><u>Other Indicators</u></b>   |  |                 |                     |                 |               |                    |
| Electricity Distribution Losses  | % Volume (units purchased and generated less units sold)/units purchased and generated         | 20.3%           | 18.0%               | 18.0%           | 21.4%         | 18.0%              |
| Water Distribution Losses  | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 27.9%           | 22.0%               | 22.0%           | 34.2%         | 22.0%              |
| Employee costs   | Employee costs/Total Revenue - capital revenue   | 26.9%           | 29.5%               | 29.4%           | 26.6%         | 29.4%              |
| Repairs & Maintenance  | R&M/Total Revenue - capital revenue  | 3.5%            | 5.0%                | 4.7%            | 3.2%          | 4.7%               |
| Interest & Depreciation  | I&D/Total Revenue - capital revenue  | 12.3%           | 10.3%               | 10.1%           | 7.0%          | 10.1%              |
| <b><u>IDP regulation financial viability indicators</u></b>  |  |                 |                     |                 |               |                    |
| i. Debt coverage   | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  | 20.4            | 20.9                | 27.0            | 12.8          | 27.0               |
| ii. O/S Service Debtors to Revenue   | Total outstanding service debtors/annual revenue received for services                         | 23.9%           | 28.6%               | 23.1%           | 23.1%         | 23.1%              |
| iii. Cost coverage   | (Available cash + Investments)/monthly fixed operational expenditure                           | 1.86            | 1.20                | 1.52            | 2.81          | 1.52               |

**(c) Table SC3: Monthly budget statement – aged debtors**

| TSH City Of Tshwane - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March |             |                     |                |                |                |                |                |                  |                  |                   |  |
|--|-------------|---------------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------------|--|
| Description  | NT Code     | Budget Year 2018/19 |                |                |                |                |                |                  |                  |                   | Actual Bad Debts Written Off against Debtors |
|  |             | 0-30 Days           | 31-60 Days     | 61-90 Days     | 91-120 Days    | 121-150 Dys    | 151-180 Dys    | 181 Dys-1 Yr     | Over 1Yr         | Total             |  |
| <b>R thousands</b>   |             |                     |                |                |                |                |                |                  |                  |                   |  |
| <b>Debtors Age Analysis By Income Source</b>   |             |                     |                |                |                |                |                |                  |                  |                   |  |
| Trade and Other Receivables from Exchange Transactions - Water                                 | 1200        | 415 332             | 100 030        | 69 205         | 59 589         | 104 453        | 42 554         | 415 708          | 1 798 015        | 3 004 887         | 2 420 320                                    |
| Trade and Other Receivables from Exchange Transactions - Electricity                           | 1300        | 297 615             | 34 257         | 34 506         | 26 289         | 33 907         | 16 471         | 142 270          | 761 518          | 1 346 832         | 980 455                                      |
| Receivables from Non-exchange Transactions - Property Rates                                    | 1400        | 601 318             | 80 181         | 79 179         | 66 972         | 68 361         | 61 115         | 299 553          | 1 513 408        | 2 770 086         | 2 009 408                                    |
| Receivables from Exchange Transactions - Waste Water Management                                | 1500        | 102 660             | 23 052         | 14 089         | 13 141         | 22 445         | 9 454          | 81 513           | 282 129          | 548 483           | 408 681                                      |
| Receivables from Exchange Transactions - Waste Management                                      | 1600        | 154 201             | 30 734         | 18 963         | 20 685         | 29 000         | 16 241         | 128 415          | 584 719          | 982 958           | 779 060                                      |
| Receivables from Exchange Transactions - Property Rental Debtors                               | 1700        | 11 102              | 1 312          | 2 221          | 1 554          | 814            | 275 146        | 206              | 58 748           | 351 103           | 336 469                                      |
| Interest on Arrear Debtor Accounts   | 1810        | 195 576             | 121 123        | 70 089         | 58 214         | 97 381         | 43 881         | 418 869          | 1 991 098        | 2 996 231         | 2 609 443                                    |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                        | 1820        | -                   | -              | -              | -              | -              | -              | -                | -                | -                 | -  |
| Other  | 1900        | 75 462              | 71 872         | 26 228         | 5 611          | 29 819         | 7 037          | 222 847          | 1 299 329        | 1 738 205         | 1 564 643                                    |
| <b>Total By Income Source</b>  | <b>2000</b> | <b>1 853 266</b>    | <b>462 561</b> | <b>314 480</b> | <b>252 055</b> | <b>386 179</b> | <b>471 899</b> | <b>1 709 382</b> | <b>8 288 964</b> | <b>13 738 786</b> | <b>11 108 478</b>                            |
| <b>2017/18 - totals only</b>   |             | 1 908 261           | 256 637        | 225 323        | 326 572        | 244 815        | 432 158        | 1 250 042        | 6 545 246        | 11 189 053        | 8 798 832                                    |
| <b>Debtors Age Analysis By Customer Group</b>  |             |                     |                |                |                |                |                |                  |                  |                   |  |
| Organs of State  | 2200        | 62 673              | 7 853          | 818            | 8 285          | 11 056         | 4 443          | 23 849           | 41 594           | 160 571           | 89 227                                       |
| Commercial   | 2300        | 690 922             | 115 941        | 108 683        | 75 514         | 80 141         | 185 455        | 405 240          | 1 694 590        | 3 356 486         | 2 440 940                                    |
| Households   | 2400        | 1 004 839           | 315 417        | 179 028        | 169 502        | 280 163        | 125 153        | 1 211 701        | 5 840 063        | 9 125 867         | 7 626 582                                    |
| Other  | 2500        | 94 832              | 23 350         | 25 951         | (1 247)        | 14 818         | 156 848        | 68 593           | 712 716          | 1 095 861         | 951 729                                      |
| <b>Total By Customer Group</b>   | <b>2600</b> | <b>1 853 266</b>    | <b>462 561</b> | <b>314 480</b> | <b>252 055</b> | <b>386 179</b> | <b>471 899</b> | <b>1 709 382</b> | <b>8 288 964</b> | <b>13 738 786</b> | <b>11 108 478</b>                            |

**(d) Table SC4: Monthly budget statement – aged creditors**

| TSH City Of Tshwane - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March |         |                     |              |              |               |                |                |                   |             |           |   |
|--|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-----------|---|
| Description  | NT Code | Budget Year 2018/19 |              |              |               |                |                |                   |             |           | Prior year totals for chart (same period) |
|  |         | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total     |   |
| R thousands  |         |                     |              |              |               |                |                |                   |             |           |   |
| Creditors Age Analysis By Customer Type  |         |                     |              |              |               |                |                |                   |             |           |   |
| Bulk Electricity   | 0100    | 605 778             |              |              |               |                |                |                   |             | 605 778   | 563 526                                   |
| Bulk Water   | 0200    | 237 705             |              |              |               |                |                |                   |             | 237 705   | 191 642                                   |
| PAYE deductions  | 0300    | 129 364             |              |              |               |                |                |                   |             | 129 364   | 111 182                                   |
| VAT (output less input)  | 0400    | (33 143)            |              |              |               |                |                |                   |             | (33 143)  | (56 521)                                  |
| Pensions / Retirement deductions   | 0500    | 123 382             |              |              |               |                |                |                   |             | 123 382   | 112 164                                   |
| Loan repayments  | 0600    | 265 839             |              |              |               |                |                |                   |             | 265 839   | 201 270                                   |
| Trade Creditors  | 0700    | 783 940             |              |              |               |                |                |                   |             | 783 940   | 883 083                                   |
| Auditor General  | 0800    | 3 401               |              |              |               |                |                |                   |             | 3 401     | 2 697                                     |
| Other  | 0900    | 2 479 521           |              |              |               |                |                |                   |             | 2 479 521 | 2 205 292                                 |
| Total By Customer Type   | 1000    | 4 595 786           | -            | -            | -             | -              | -              | -                 | -           | 4 595 786 | 4 214 336                                 |

**(e) Table SC5: Monthly budget statement – investment portfolio****TSH City Of Tshwane - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March**

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of Investment | Expiry date of<br>investment | Accrued<br>interest for<br>the month | Yield for the<br>month 1<br>(%) | Market value<br>at beginning<br>of the month | Change in<br>market value | Market value<br>at end of the<br>month |
|--|-----|-------------------------|--------------------|------------------------------|--------------------------------------|---------------------------------|--|---------------------------|--|
| R thousands  |     | Yrs/Months              |                    |                              |                                      |                                 |  |                           |  |
| <b><u>Municipality</u></b>                                     |     |                         |                    |                              |                                      |                                 |  |                           |  |
| Call Investment deposits < 90 days                             |     |                         |                    |                              |                                      |                                 |  |                           |  |
| Knysna Stocks  | 24  | 15y                     | Stock              | 31.12.2018                   | 0                                    | 0.0%                            | -  | -                         | 0                                      |
| Sanlam   | 26  | 14y                     | Insurance policy   | 07.12.2015                   | -                                    | 3.0%                            | -  | -                         | -                                      |
| Sanlam   | 27  | 14y                     | Insurance policy   | 01.01.2016                   | -                                    | 3.0%                            | -  | -                         | -                                      |
| Capital Alliance   | 28  | 8y                      | Insurance policy   | On selling date              | -                                    | 2.0%                            | -  | -                         | -                                      |
| Capital Alliance   | 29  | 9y                      | Insurance policy   | On selling date              | -                                    | 3.0%                            | -  | -                         | -                                      |
| ABSA   | 32  | On Call                 | Money Market       | On call                      | 195                                  | 7.3%                            | 31 602                                       | -                         | 31 797                                 |
| ABSA   | 33  | On Call                 | Money Market       | On call                      | 68                                   | 7.3%                            | 11 074                                       | -                         | 11 143                                 |
| ABSA   | 34  | On Call                 | Money Market       | On call                      | 51                                   | 7.3%                            | 8 295  | -                         | 8 346                                  |
| ABSA   | 35  | On Call                 | Money Market       | On call                      | 1                                    | 7.3%                            | 183  | -                         | 184                                    |
| Investec Bank  | 37  | On Call                 | Money Market       | On call                      | 171                                  | 7.3%                            | 27 752                                       | -                         | 27 923                                 |
| Investec Bank  | 38  | On Call                 | Money Market       | On call                      | 55                                   | 7.3%                            | 8 871  | -                         | 8 925                                  |
| Investec Bank  | 39  | On Call                 | Money Market       | On call                      | 7                                    | 7.3%                            | 1 188  | -                         | 1 196                                  |
| Standard Bank  | 40  | On Call                 | Money Market       | On call                      | 667                                  | 7.8%                            | 100 631                                      | -                         | 101 298                                |
| Standard Bank  | 41  | On Call                 | Money Market       | On call                      | 21                                   | 7.8%                            | 3 124  | -                         | 3 144                                  |
| Investec Bank  | 108 | On Call                 | Money Market       | On call                      | 185                                  | 6.8%                            | 31 962                                       | -                         | 32 147                                 |
| RMB  | 237 | On Call                 | Money Market       | 31.10.2011                   | -                                    | 0.0%                            | -  | -                         | -                                      |
| STANLIB  | 106 | On Call                 | Money Market       | On call                      | -                                    | 0.4%                            | 269  | 1                         | 269                                    |
| ABSA   | 338 | On Call                 | Short Term         | On call                      | -                                    | 6.7%                            | 695 555                                      | -                         | 695 555                                |
| Nedbank  | 341 | On Call                 | Short Term         | On call                      | -                                    | 6.7%                            | 60 000                                       | 100 000                   | 160 000                                |
| Standard Bank  | 340 | On Call                 | Short Term         | On call                      | -                                    | 6.6%                            | 35 043                                       | 200 000                   | 235 043                                |
| Standard Bank  | 243 | On Call                 | Short Term         | On call                      | -                                    | 0.0%                            | 446 763                                      | -                         | 446 763                                |
| Nedbank  | 244 | On Call                 | Short Term         | On call                      | -                                    | 0.0%                            | 252 008                                      | 299 984                   | 551 992                                |
| ABSA   | 245 | On Call                 | Short Term         | On call                      | -                                    | 0.0%                            | 301 809                                      | 150 000                   | 451 809                                |
| Standard Bank  |     | On Call                 | Sinking Fund       | On call                      | -                                    | 0.0%                            | 251 172                                      | 165 539                   | 416 711                                |
| Nedbank  | 247 | On Call                 | Short Term         | On call                      | -                                    | 0.0%                            | 1 013 697                                    | -                         | 1 013 697                              |
| ABSA   | 248 | On Call                 | Short Term         | On call                      | -                                    | 0.0%                            | 150 460                                      | 250 000                   | 400 460                                |
| Standard Bank  | 260 | On Call                 | Short Term         | On call                      | 489                                  | 7.8%                            | 73 830                                       | -                         | 74 319                                 |
| <b>Municipality sub-total</b>                                  |     |                         |                    |                              | 1 909                                |                                 | 3 505 288                                    | 1 165 524                 | 4 672 721                              |
| <b><u>Entities</u></b>   |     |                         |                    |                              |                                      |                                 |  |                           |  |
| <b>Entities sub-total</b>                                      |     |                         |                    |                              | -                                    |                                 | -  | -                         | -                                      |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | 2   |                         |                    |                              | 1 909                                |                                 | 3 505 288                                    | 1 165 524                 | 4 672 721                              |

(f) Table SC6: Monthly budget statement – transfers and grant receipts

| TSH City Of Tshwane - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March |                  |                     |                  |                  |                  |                  |                  |                |                    |
|--|------------------|---------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------------|
| Description  | 2017/18          | Budget Year 2018/19 |                  |                  |                  |                  |                  |                |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual   | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands  |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>RECEIPTS:</b>   |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>Operating Transfers and Grants</b>  |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>National Government:</b>  | 3,906,015        | 4,235,856           | 4,235,856        | 1,082,571        | 4,235,856        | 4,235,856        | -                |                | 4,235,856          |
| Local Government Equitable Share   | 2,132,788        | 2,398,120           | 2,398,120        | 599,530          | 2,398,120        | 2,398,120        | -                |                | 2,398,120          |
| Fuel Levy  | 1,444,413        | 1,449,121           | 1,449,121        | 483,041          | 1,449,121        | 1,449,121        | -                |                | 1,449,121          |
| Finance Management Grant   | 2,650            | 2,650               | 2,650            |                  | 2,650            | 2,650            | -                |                | 2,650              |
| Urban Settlement Development Grant   | 48,492           | 48,168              | 48,168           |                  | 48,168           | 48,168           | -                |                | 48,168             |
| Expanded Public Works Programme Incentive (EPWP)   | 20,451           | 32,013              | 32,013           |                  | 32,013           | 32,013           | -                |                | 32,013             |
| Public Transport Network Operations Grant  | 251,456          | 299,032             | 299,032          | -                | 299,032          | 299,032          | -                |                | 299,032            |
| Integrated City Development Grant  | 5,764            | 6,752               | 6,752            |                  | 6,752            | 6,752            | -                |                | 6,752              |
| <b>Provincial Government:</b>  | 391,190          | 173,225             | 486,454          | 42,693           | 143,394          | 217,500          | (74,106)         |                | 486,454            |
| Primary Health Care  | 46,541           | 49,837              | 49,837           | 14,951           | 50,105           | 49,837           | 268              | 0.5%           | 49,837             |
| Emergency Medical Services   | 95,993           | 102,135             | 102,135          | -                | 40,854           | 102,135          | (61,281)         |                | 102,135            |
| HIV and Aids Grant   | 12,720           | 13,591              | 13,989           | 398              | 13,989           | 13,989           | -                |                | 13,989             |
| Housing Top Structure (HSDG)   | 184,112          |                     | 276,581          | 22,800           | 22,800           | 22,800           | -                |                | 276,581            |
| Sports and Recreation : Community Libraries  | 7,620            | 7,662               | 8,694            |                  | 8,694            | 8,694            | -                |                | 8,694              |
| TRT Bus Operations Subsidy   | 44,204           | -                   | 23,257           | 4,544            | 6,952            | 20,045           | (13,093)         | -65.3%         | 23,257             |
| Gautrans   | -                | -                   | 11,961           | -                | -                | -                | -                |                | 11,961             |
| <b>District Municipality:</b>  | -                | -                   | -                | -                | -                | -                | -                |                | -                  |
| <i>[insert description]</i>  |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>Other grant providers:</b>  | 1,467            | 31,000              | 14,284           | -                | -                | -                | -                |                | 14,284             |
| DBSA   | -                | 31,000              | 10,000           | -                | -                | -                | -                |                | 10,000             |
| Tirelo Bosha Grant - Research and Development  | 1,467            | -                   | 4,284            | -                | -                | -                | -                |                | 4,284              |
| <b>Total Operating Transfers and Grants</b>  | <b>4,298,673</b> | <b>4,440,081</b>    | <b>4,736,594</b> | <b>1,125,264</b> | <b>4,379,250</b> | <b>4,453,356</b> | <b>(74,106)</b>  | <b>-1.7%</b>   | <b>4,736,594</b>   |
| <b>Capital Transfers and Grants</b>  |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>National Government:</b>  | 2,299,370        | 2,161,967           | 2,203,667        | 666,437          | 2,052,412        | 2,161,967        | (109,555)        | -5.1%          | 2,203,667          |
| Urban Settlement Development Grant   | 1,567,923        | 1,557,439           | 1,599,139        | 455,907          | 1,451,384        | 1,557,439        | (106,055)        |                | 1,599,139          |
| Public Transport Infrastructure & Systems Grant  | 648,783          | 509,162             | 509,162          | 202,050          | 509,162          | 509,162          | -                |                | 509,162            |
| Integrated National Electrification Programme  | 30,000           | 40,000              | 40,000           | 8,480            | 40,000           | 40,000           | -                |                | 40,000             |
| Neighbourhood Development Partnership Grant  | 20,000           | 7,105               | 7,105            | -                | 3,605            | 7,105            | (3,500)          | -49.3%         | 7,105              |
| Integrated City Development Grant  | 32,665           | 38,261              | 38,261           | -                | 38,261           | 38,261           | -                |                | 38,261             |
| Energy Efficiency and Demand Side Management   |                  | 10,000              | 10,000           | -                | 10,000           | 10,000           | -                |                | 10,000             |
| <b>Provincial Government:</b>  | 62,482           | 36,768              | 54,128           | -                | 31,122           | 39,486           | (8,364)          | -21.2%         | 54,128             |
| Sport and Recreation: Community Libraries  | 3,142            | 6,038               | 11,817           | -                | 6,306            | 6,038            | 268              | 4.4%           | 11,817             |
| Social Infrastructure Grant  | 59,340           | 30,730              | 31,439           | -                | 24,816           | 30,730           | (5,914)          | -19.2%         | 31,439             |
| HCT - SHRA   | -                | -                   | 10,873           | -                | -                | 2,718            | (2,718)          | -100.0%        | 10,873             |
| <b>District Municipality:</b>  | -                | -                   | -                | -                | -                | -                | -                |                | -                  |
| <i>[insert description]</i>  |                  |                     |                  |                  |                  |                  |                  |                |                    |
| <b>Other grant providers:</b>  | 6,026            | 8,000               | 15,000           | -                | 1,130            | 5,540            | (4,410)          |                | 15,000             |
| LG SETA Discretionary grant (93 appies over 3 years)   | 5,398            | 8,000               | 8,000            | -                | 1,130            | 5,540            | (4,410)          |                | 8,000              |
| DBSA - Installation of Bulkwater (Water pilot study)   | -                | -                   | 7,000            | -                | -                | -                | -                |                | 7,000              |
| Smart Connect Grant  | 628              | -                   | -                | -                | -                | -                | -                |                | -                  |
| <b>Total Capital Transfers and Grants</b>  | <b>2,367,878</b> | <b>2,206,735</b>    | <b>2,272,795</b> | <b>666,437</b>   | <b>2,084,664</b> | <b>2,206,994</b> | <b>(122,329)</b> | <b>-5.5%</b>   | <b>2,272,795</b>   |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>  | <b>6,666,551</b> | <b>6,646,816</b>    | <b>7,009,389</b> | <b>1,791,701</b> | <b>6,463,914</b> | <b>6,660,350</b> | <b>(196,435)</b> | <b>-2.9%</b>   | <b>7,009,389</b>   |

## (g) Table SC7(1): Monthly budget statement – transfers and grant expenditures

| TSH City Of Tshwane - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March |                 |                     |                 |                |               |               |              |                |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |               |               |              |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>   |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>  | 3 901 228       | 4 235 856           | 4 235 856       | 1 129 838      | 4 158 577     | 4 163 262     | (4 685)      | -0.1%          | 4 235 856          |
| Local Government Equitable Share   | 2 132 788       | 2 398 120           | 2 398 120       | 599 530        | 2 398 120     | 2 398 120     | -            |                | 2 398 120          |
| Fuel Levy  | 1 444 413       | 1 449 121           | 1 449 121       | 483 041        | 1 449 121     | 1 449 121     | -            |                | 1 449 121          |
| Finance Management Grant   | 2 650           | 2 650               | 2 650           | 276            | 2 646         | 2 650         | (4)          | -0.2%          | 2 650              |
| Urban Settlement Development Grant   | 48 492          | 48 168              | 48 168          | -              | 48 168        | 48 168        | -            |                | 48 168             |
| Expanded Public Works Programme Incentive (EPWP)   | 20 451          | 32 013              | 32 013          | 9 603          | 32 013        | 32 013        | -            |                | 32 013             |
| Public Transport Network Operations Grant  | 246 670         | 299 032             | 299 032         | 35 957         | 223 711       | 228 457       | (4 746)      | -2.1%          | 299 032            |
| Integrated City Development Grant  | 5 764           | 6 752               | 6 752           | 1 432          | 4 797         | 4 732         | 65           |                | 6 752              |
| <b>Provincial Government:</b>  | 315 775         | 173 225             | 486 454         | 32 502         | 159 729       | 458 607       | (298 877)    | -65.2%         | 486 454            |
| Primary Health Care  | 46 541          | 49 837              | 49 837          | 14 951         | 49 837        | 49 837        | -            |                | 49 837             |
| Emergency Medical Services   | 95 993          | 102 135             | 102 135         | -              | 40 854        | 102 135       | (61 281)     | -60.0%         | 102 135            |
| HIV and Aids Grant   | 12 720          | 13 591              | 13 989          | 3 431          | 9 403         | 7 797         | 1 606        | 20.6%          | 13 989             |
| Housing Top Structure (HSDG)   | 109 845         | -                   | 276 581         | 3 294          | 48 401        | 276 582       | (228 181)    | -82.5%         | 276 581            |
| Sports and Recreation : Community Libraries  | 6 472           | 7 662               | 8 694           | 361            | 769           | 4 647         | (3 878)      | -83.4%         | 8 694              |
| TRT Bus Operations Subsidy   | 44 204          | -                   | 23 257          | 10 465         | 10 465        | 11 628        | (1 163)      | -10.0%         | 23 257             |
| Gautrans   | -               | -                   | 11 961          | -              | -             | 5 981         | (5 981)      | -100.0%        | 11 961             |
| <b>District Municipality:</b>  | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]   |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Other grant providers:</b>  | 3 653           | 31 000              | 14 284          | 1 044          | 4 100         | 7 518         | (3 418)      | -45.5%         | 14 284             |
| DBSA   | -               | 31 000              | 10 000          | 1 044          | 3 765         | 5 263         | (1 498)      | -28.5%         | 10 000             |
| Tirelo Bosha Grant - Research and Development  | 1 467           | -                   | 4 284           | -              | 335           | 2 255         | (1 920)      | -85.1%         | 4 284              |
| Broadband/WiFi   | 1 087           | -                   | -               | -              | -             | -             | -            |                | -                  |
| LG SETA Discretionary grant (93 applies over 3 years)  | 1 099           | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>  | 4 220 657       | 4 440 081           | 4 736 594       | 1 163 385      | 4 322 406     | 4 629 386     | (306 980)    | -6.6%          | 4 736 594          |
| <b>Capital expenditure of Transfers and Grants</b>   |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>  | 2 154 859       | 2 161 967           | 2 203 667       | 139 654        | 944 978       | 1 056 326     | (111 349)    | -10.5%         | 2 203 667          |
| Urban Settlement Development Grant   | 1 470 776       | 1 557 439           | 1 599 139       | 97 935         | 618 224       | 785 045       | (166 821)    | -21.2%         | 1 599 139          |
| Public Transport Infrastructure & Systems Grant  | 637 191         | 509 162             | 509 162         | 30 891         | 269 817       | 200 271       | 69 545       | 34.7%          | 509 162            |
| Integrated National Electrification Programme  | 30 000          | 40 000              | 40 000          | 6 967          | 34 577        | 37 500        | (2 923)      | -7.8%          | 40 000             |
| Neighbourhood Development Partnership Grant  | 16 892          | 7 105               | 7 105           | -              | -             | -             | -            |                | 7 105              |
| Integrated City Development Grant  | -               | 38 261              | 38 261          | 3 861          | 22 360        | 26 510        | (4 150)      | -15.7%         | 38 261             |
| Energy Efficiency and Demand Side Management   | -               | 10 000              | 10 000          | -              | -             | 7 000         | (7 000)      | -100.0%        | 10 000             |
| <b>Provincial Government:</b>  | 59 673          | 36 768              | 54 128          | 356            | 18 232        | 28 626        | (10 394)     | -36.3%         | 54 128             |
| Sport and Recreation: Community Libraries  | 1 042           | 6 038               | 11 817          | 356            | 850           | 1 500         | (650)        | -43.4%         | 11 817             |
| Gautrans   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Social Infrastructure Grant  | 58 631          | 30 730              | 31 439          | -              | 17 382        | 24 408        | (7 026)      | -28.8%         | 31 439             |
| HCT - SHRA   | -               | -                   | 10 873          | -              | -             | 2 718         | (2 718)      | -100.0%        | 10 873             |
| <b>District Municipality:</b>  | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>  | 3 234           | 8 000               | 15 000          | -              | -             | -             | -            |                | 15 000             |
| LG SETA Discretionary grant (93 applies over 3 years)  | 940             | 8 000               | 8 000           | -              | -             | -             | -            |                | 8 000              |
| Delft Grant (Social Infrastructure)  | 2 293           | -                   | 7 000           | -              | -             | -             | -            |                | 7 000              |
| <b>Total capital expenditure of Transfers and Grants</b>   | 2 217 766       | 2 206 735           | 2 272 795       | 140 010        | 963 209       | 1 084 952     | (121 743)    | -11.2%         | 2 272 795          |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>   | 6 438 423       | 6 646 816           | 7 009 389       | 1 303 395      | 5 285 616     | 5 714 339     | (428 723)    | -7.5%          | 7 009 389          |

**(h) Table SC7 (2): Monthly budget statement – expenditure against approved rollovers**

| TSH City Of Tshwane - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March |                           |                |               |                |              |
|---|---------------------------|----------------|---------------|----------------|--------------|
| Description   | Budget Year 2018/19       |                |               |                |              |
|   | Approved Rollover 2017/18 | Monthly actual | YearTD actual | YTD variance   | YTD variance |
| R thousands   |                           |                |               |                | %            |
| <b>EXPENDITURE</b>  |                           |                |               |                |              |
| <b>Operating expenditure of Approved Roll-overs</b>   |                           |                |               |                |              |
| <b>National Government:</b>   | -                         | -              | -             | -              |              |
| Local Government Equitable Share  |                           |                |               | -              |              |
| Fuel Levy   |                           |                |               | -              |              |
| Finance Management Grant  |                           |                |               | -              |              |
| Water Services Operating Subsidy Grant  |                           |                |               | -              |              |
| Urban Settlement Development Grant  |                           |                |               | -              |              |
| Municipal Human Settlement Capacity Grant   |                           |                |               | -              |              |
| <b>Provincial Government:</b>   | 266 582                   | 3 654          | 48 762        | 217 821        | 81.7%        |
| Primary Health Care   | -                         | -              | -             | -              |              |
| HIV and Aids Grant  | -                         | -              | -             | -              |              |
| Housing Top Structure (HSDG)  | 253 589                   | 3 294          | 48 401        | 205 189        | 80.9%        |
| Sports and Recreation : Community Libraries   | 1 032                     | 361            | 361           | 671            | 65.0%        |
| TRT Bus Operations Subsidy  | -                         | -              | -             | -              |              |
| Gautrans  | 11 961                    | -              | -             | 11 961         | 100.0%       |
| Research and Technology   | -                         | -              | -             | -              |              |
| <b>District Municipality:</b>   | -                         | -              | -             | -              |              |
| [insert description]  |                           |                |               | -              |              |
| <b>Other grant providers:</b>   | 4 284                     | -              | 335           | 3 949          | 92.2%        |
| DBSA  | -                         | -              | -             | -              |              |
| Tirelo Bosha Grant - Research and Development   | 4 284                     | -              | 335           | 3 949          | 92.2%        |
| <b>Total operating expenditure of Approved Roll-overs</b>   | <b>270 866</b>            | <b>3 654</b>   | <b>49 096</b> | <b>221 770</b> | <b>81.9%</b> |
| <b>Capital expenditure of Approved Roll-overs</b>   |                           |                |               |                |              |
| <b>National Government:</b>   | 41 700                    | 37 676         | 37 676        | 4 024          | 9.7%         |
| Urban Settlement Development Grant  | 41 700                    | 37 676         | 37 676        | 4 024          | 9.7%         |
| Finance Management Grant  | -                         | -              | -             | -              |              |
| Energy Efficiency and Demand Side Management  | -                         | -              | -             | -              |              |
| Integrated City Development Grant   | -                         | -              | -             | -              |              |
| Provincial Government   | -                         | -              | -             | -              |              |
| Integrated City Development Grant   | -                         | -              | -             | -              |              |
| <b>Provincial Government:</b>   | <b>5 016</b>              | <b>356</b>     | <b>356</b>    | <b>4 660</b>   | <b>92.9%</b> |
| Sport and Recreation: Community Libraries   | 4 307                     | 356            | 356           | 3 951          | 91.7%        |
| Gautrans  | -                         | -              | -             | -              |              |
| Social Infrastructure Grant   | 709                       | -              | -             | 709            |              |
| HCT - SHRA  | -                         | -              | -             | -              |              |
| <b>District Municipality:</b>   | -                         | -              | -             | -              |              |
|   |                           |                |               | -              |              |
|   |                           |                |               | -              |              |
| <b>Other grant providers:</b>   | -                         | -              | -             | -              |              |
|   |                           |                |               | -              |              |
| <b>Total capital expenditure of Approved Roll-overs</b>   | <b>46 716</b>             | <b>38 032</b>  | <b>38 032</b> | <b>8 684</b>   | <b>18.6%</b> |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>   | <b>317 582</b>            | <b>41 687</b>  | <b>87 129</b> | <b>230 454</b> | <b>72.6%</b> |

## (i) Table SC8: Monthly budget statement – councillor and staff benefits

TSH City Of Tshwane - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

| Summary of Employee and Councillor remuneration             | 2017/18<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly actual | YearTD actual    | YearTD<br>budget | YTD<br>variance  | YTD<br>variance<br>% | Full Year<br>Forecast |
|---|-------------------------------|--------------------|--------------------|----------------|------------------|------------------|------------------|----------------------|-----------------------|
| R thousands   | A                             | B                  | C                  |                |                  |                  |                  |                      | D                     |
| <b>Councillors (Political Office Bearers plus Other)</b>    |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | 123 786                       | 93 355             | 93 355             | 13 628         | 95 381           | 69 510           | 25 872           | 37%                  | 93 355                |
| Pension and UIF Contributions                               | —                             | 3 697              | 3 697              | —              | —                | 2 753            | (2 753)          | -100%                | 3 697                 |
| Medical Aid Contributions                                   | —                             | 3 654              | 3 654              | —              | —                | 2 721            | (2 721)          | -100%                | 3 654                 |
| Motor Vehicle Allowance                                     | —                             | 26 779             | 26 779             | —              | —                | 19 939           | (19 939)         | -100%                | 26 779                |
| Cellphone Allowance   | —                             | 5 312              | 5 312              | —              | —                | 3 955            | (3 955)          | -100%                | 5 312                 |
| Housing Allowances  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Other benefits and allowances                               | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| 2 821   |                               |                    |                    |                |                  |                  |                  |                      |                       |
| <b>Sub Total - Councillors</b>                              | <b>126 607</b>                | <b>132 797</b>     | <b>132 797</b>     | <b>13 628</b>  | <b>95 381</b>    | <b>98 877</b>    | <b>(3 496)</b>   | <b>-4%</b>           | <b>132 797</b>        |
| % increase  |                               | 4.9%               | 4.9%               |                |                  |                  |                  |                      | 4.9%                  |
| <b>Senior Managers of the Municipality</b>                  |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | 39 549                        | 18 592             | 18 592             | 12 434         | 65 167           | 12 395           | 52 772           | 426%                 | 18 592                |
| Pension and UIF Contributions                               | 1 182                         | 664                | 664                | 341            | 2 767            | 442              | 2 324            | 525%                 | 664                   |
| Medical Aid Contributions                                   | 587                           | 60                 | 60                 | 99             | 769              | 40               | 729              | 1834%                | 60                    |
| Overtime  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Performance Bonus   | 0                             | —                  | —                  | —              | (25)             | —                | (25)             | —                    | —                     |
| Motor Vehicle Allowance                                     | 1 368                         | —                  | —                  | 423            | 3 223            | —                | 3 223            | —                    | —                     |
| Cellphone Allowance   | 407                           | 151                | 151                | 89             | 743              | 101              | 642              | 637%                 | 151                   |
| Housing Allowances  | 5                             | —                  | —                  | 3              | 32               | —                | 32               | —                    | —                     |
| Other benefits and allowances                               | 590                           | 333                | 333                | 162            | 966              | 222              | 744              | 335%                 | 333                   |
| Payments in lieu of leave                                   | (94)                          | 719                | 719                | —              | 1                | 479              | (478)            | -100%                | 719                   |
| Long service awards   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Post-retirement benefit obligations                         | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| <b>Sub Total - Senior Managers of Municipality</b>          | <b>43 595</b>                 | <b>20 519</b>      | <b>20 519</b>      | <b>13 551</b>  | <b>73 641</b>    | <b>13 679</b>    | <b>59 962</b>    | <b>438%</b>          | <b>20 519</b>         |
| % increase  |                               | -52.9%             | -52.9%             |                |                  |                  |                  |                      | -52.9%                |
| <b>Other Municipal Staff</b>                                |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | 5 156 751                     | 6 245 094          | 5 631 863          | 435 314        | 4 234 633        | 4 558 222        | (323 589)        | -7%                  | 5 631 863             |
| Pension and UIF Contributions                               | 1 141 402                     | 1 197 288          | 1 223 396          | 96 366         | 849 907          | 940 567          | (90 660)         | -10%                 | 1 223 396             |
| Medical Aid Contributions                                   | 485 534                       | 565 531            | 577 202            | 49 433         | 427 841          | 472 182          | (44 341)         | -9%                  | 577 202               |
| Overtime  | 370 316                       | 544 392            | 248 387            | 30 787         | 268 952          | 228 080          | 40 873           | 18%                  | 248 387               |
| Performance Bonus   | 198                           | —                  | —                  | 111            | 234              | 285              | (51)             | —                    | —                     |
| Motor Vehicle Allowance                                     | 309 778                       | 315 519            | 326 664            | 25 145         | 225 210          | 246 096          | (20 886)         | -8%                  | 326 664               |
| Cellphone Allowance   | 15 923                        | 15 475             | 15 679             | 1 152          | 11 723           | 12 149           | (427)            | -4%                  | 15 679                |
| Housing Allowances  | 45 687                        | 46 027             | 47 024             | 4 042          | 36 295           | 36 219           | 76               | 0%                   | 47 024                |
| Other benefits and allowances                               | 556 648                       | 1 061 011          | 1 001 055          | 32 680         | 301 235          | 386 113          | (84 878)         | -22%                 | 1 001 055             |
| Payments in lieu of leave                                   | —                             | 261 990            | 266 131            | 11 024         | 95 290           | 169 882          | (74 592)         | -44%                 | 266 131               |
| Long service awards   | —                             | 4 132              | 4 662              | 325            | 3 170            | 3 487            | (316)            | -9%                  | 4 662                 |
| Post-retirement benefit obligations                         | —                             | 226 336            | 148 102            | —              | —                | —                | —                | —                    | 148 102               |
| <b>Sub Total - Other Municipal Staff</b>                    | <b>8 082 237</b>              | <b>9 527 795</b>   | <b>9 490 166</b>   | <b>686 378</b> | <b>6 454 491</b> | <b>7 053 282</b> | <b>(598 791)</b> | <b>-8%</b>           | <b>9 490 166</b>      |
| % increase  |                               | 17.9%              | 17.4%              |                |                  |                  |                  |                      | 17.4%                 |
| <b>Total Parent Municipality</b>                            | <b>8 252 438</b>              | <b>9 681 111</b>   | <b>9 643 482</b>   | <b>713 557</b> | <b>6 623 513</b> | <b>7 165 838</b> | <b>(542 325)</b> | <b>-8%</b>           | <b>9 643 482</b>      |
|   |                               | 17.3%              | 16.9%              |                |                  |                  |                  |                      | 16.9%                 |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |                               |                    |                    |                |                  |                  |                  |                      |                       |
| <b>Board Members of Entities</b>                            |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Pension and UIF Contributions                               | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Medical Aid Contributions                                   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Overtime  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Performance Bonus   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Motor Vehicle Allowance                                     | —                             | 98                 | 98                 | —              | —                | 74               | (74)             | -100%                | 98                    |
| Cellphone Allowance   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Housing Allowances  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Other benefits and allowances                               | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Board Fees  | 2 080                         | 2 609              | 3 484              | 86             | 2 112            | 2 616            | (504)            | -19%                 | 3 484                 |
| Payments in lieu of leave                                   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Long service awards   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Post-retirement benefit obligations                         | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| <b>Sub Total - Board Members of Entities</b>                | <b>2 080</b>                  | <b>2 707</b>       | <b>3 583</b>       | <b>86</b>      | <b>2 112</b>     | <b>2 689</b>     | <b>(577)</b>     | <b>-21%</b>          | <b>3 583</b>          |
| % increase  |                               | 30.1%              | 72.3%              |                |                  |                  |                  |                      | 72.3%                 |
| <b>Senior Managers of Entities</b>                          |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | 17 327                        | 20 695             | 17 458             | 951            | 8 769            | 13 351           | (4 582)          | -34%                 | 17 458                |
| Pension and UIF Contributions                               | 449                           | 181                | 181                | 15             | 122              | 402              | (280)            | -70%                 | 181                   |
| Medical Aid Contributions                                   | 448                           | —                  | —                  | 13             | 183              | 495              | (312)            | —                    | —                     |
| Overtime  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Performance Bonus   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Motor Vehicle Allowance                                     | 485                           | 992                | 1 732              | 46             | 241              | 966              | (724)            | -75%                 | 1 732                 |
| Cellphone Allowance   | 240                           | 1 536              | 1 632              | 15             | 105              | 267              | (162)            | -61%                 | 1 632                 |
| Housing Allowances  | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Other benefits and allowances                               | 155                           | —                  | —                  | 15             | 196              | 929              | (734)            | —                    | —                     |
| Payments in lieu of leave                                   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Long service awards   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Post-retirement benefit obligations                         | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| <b>Sub Total - Senior Managers of Entities</b>              | <b>19 103</b>                 | <b>23 404</b>      | <b>21 002</b>      | <b>1 055</b>   | <b>9 615</b>     | <b>16 409</b>    | <b>(6 794)</b>   | <b>-41%</b>          | <b>21 002</b>         |
| % increase  |                               | 22.5%              | 9.9%               |                |                  |                  |                  |                      | 9.9%                  |
| <b>Other Staff of Entities</b>                              |                               |                    |                    |                |                  |                  |                  |                      |                       |
| Basic Salaries and Wages                                    | 15 184                        | 27 091             | 26 969             | 1 824          | 18 958           | 18 901           | 57               | 0%                   | 26 969                |
| Pension and UIF Contributions                               | 515                           | 411                | 411                | 68             | 591              | 815              | (225)            | -28%                 | 411                   |
| Medical Aid Contributions                                   | 497                           | —                  | —                  | 103            | 713              | 572              | 141              | —                    | —                     |
| Overtime  | —                             | —                  | 727                | 24             | 48               | 545              | (497)            | -91%                 | 727                   |
| Performance Bonus   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Motor Vehicle Allowance                                     | 369                           | —                  | 1                  | 64             | 478              | 0                | 477              | —                    | 1                     |
| Cellphone Allowance   | 294                           | 357                | 399                | 21             | 176              | 219              | (44)             | -20%                 | 399                   |
| Housing Allowances  | —                             | —                  | —                  | —              | 44               | —                | 44               | —                    | —                     |
| Other benefits and allowances                               | 79                            | —                  | —                  | 47             | 563              | 164              | 399              | —                    | —                     |
| Payments in lieu of leave                                   | —                             | 663                | 663                | —              | —                | —                | —                | —                    | 663                   |
| Long service awards   | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| Post-retirement benefit obligations                         | —                             | —                  | —                  | —              | —                | —                | —                | —                    | —                     |
| <b>Sub Total - Other Staff of Entities</b>                  | <b>16 937</b>                 | <b>28 522</b>      | <b>29 169</b>      | <b>2 152</b>   | <b>21 571</b>    | <b>21 217</b>    | <b>354</b>       | <b>2%</b>            | <b>29 169</b>         |
| % increase  |                               | 68.4%              | 72.2%              |                |                  |                  |                  |                      | 72.2%                 |
| <b>Total Municipal Entities</b>                             | <b>38 120</b>                 | <b>54 632</b>      | <b>53 754</b>      | <b>3 293</b>   | <b>33 298</b>    | <b>40 315</b>    | <b>(7 017)</b>   | <b>-17%</b>          | <b>53 754</b>         |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              | <b>8 290 558</b>              | <b>9 735 744</b>   | <b>9 697 235</b>   | <b>716 850</b> | <b>6 656 811</b> | <b>7 206 153</b> | <b>(549 343)</b> | <b>-8%</b>           | <b>9 697 235</b>      |
| % increase  |                               | 17.4%              | 17.0%              |                |                  |                  |                  |                      | 17.0%                 |
| <b>TOTAL MANAGERS AND STAFF</b>                             | <b>8 161 872</b>              | <b>9 600 239</b>   | <b>9 560 855</b>   | <b>703 222</b> | <b>6 561 429</b> | <b>7 107 276</b> | <b>(545 847)</b> | <b>-8%</b>           | <b>9 560 855</b>      |

**(j) Table SC9: Monthly budget statement – actual and revised targets for cash receipts**

| TSH City Of Tshwane - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March |                     |                  |                  |   |                     |                     |
|---|---------------------|------------------|------------------|---|---------------------|---------------------|
| Description   | Budget Year 2018/19 |                  |                  | Medium Term Revenue and Expenditure Framework |                     |                     |
|   | March Budget        | March Actual     | March Variance   | Budget Year 2018/19                           | Budget Year 2019/20 | Budget Year 2020/21 |
| <b>R thousands</b>  |                     |                  |                  |   |                     |                     |
| <b><u>Cash Receipts By Source</u></b>   |                     |                  |                  |   |                     |                     |
| Property rates  | 568 740             | 617 484          | 48 744           | 6 676 900                                     | 7 082 059           | 7 458 397           |
| Service charges - electricity revenue   | 1 042 238           | 843 946          | (198 292)        | 11 798 739                                    | 12 559 769          | 13 249 478          |
| Service charges - water revenue   | 340 208             | 330 441          | (9 768)          | 3 901 789                                     | 4 112 691           | 4 337 871           |
| Service charges - sanitation revenue  | 86 657              | 89 534           | 2 877            | 1 065 558                                     | 1 122 366           | 1 184 113           |
| Service charges - refuse  | 121 237             | 137 140          | 15 903           | 1 564 014                                     | 1 643 837           | 1 728 705           |
| Service charges - other   |                     | 10 748           | 10 748           |   |                     |                     |
| Rental of facilities and equipment  | 10 320              | 11 830           | 1 510            | 105 690                                       | 118 313             | 132 492             |
| Interest earned - external investments  | 12 005              | 123 075          | 111 070          | 177 983                                       | 187 028             | 196 770             |
| Interest earned - outstanding debtors   | 27 304              | 73 009           | 45 705           | 485 105                                       | 515 873             | 545 463             |
| Fines, penalties and forfeits   | 15 049              | 53 949           | 38 900           | 199 660                                       | 214 410             | 228 796             |
| Licences and permits  | 3 131               | 3 611            | 480              | 33 696  | 35 833              | 37 889              |
| Agency services   |                     | -                | -                |   |                     |                     |
| Transfer receipts - operating   | 1 184 842           | 1 234 749        | 49 907           | 4 736 594                                     | 4 804 022           | 5 107 819           |
| Other revenue   | 69 505              | 213 303          | 143 798          | 665 881                                       | 706 252             | 745 396             |
| <b>Cash Receipts by Source</b>  | <b>3 481 235</b>    | <b>3 742 818</b> | <b>261 582</b>   | <b>31 411 608</b>                             | <b>33 102 452</b>   | <b>34 953 188</b>   |
| <b><u>Other Cash Flows by Source</u></b>  |                     |                  |                  |   |                     |                     |
| Transfer receipts - capital   | 179 620             | 666 437          | 486 817          | 2 257 795                                     | 2 326 246           | 2 690 143           |
| Contributions & Contributed assets  | -                   | -                | -                | 15 000  | 13 000              | -                   |
| Proceeds on disposal of PPE   | 113                 | (113)            | (113)            | 1 242   | 1 312               | 1 312               |
| Borrowing long term/refinancing   | 347 672             | (347 672)        | (347 672)        | 1 500 000                                     | 1 300 000           | 1 300 000           |
| Increase in consumer deposits   | 938                 | (938)            | (938)            | 10 321  | 10 527              | 10 738              |
| Receipt of non-current debtors  |                     | -                | -                | -   | -                   | -                   |
| Receipt of non-current receivables  | 1 539               | (99 002)         | (100 541)        | 16 934  | (17 146)            | (16 321)            |
| Change in non-current investments   | (25 163)            |                  | 25 163           | (99 289)                                      | (100 000)           | (45 944)            |
| <b>Total Cash Receipts by Source</b>  | <b>3 985 955</b>    | <b>4 310 253</b> | <b>324 298</b>   | <b>35 113 611</b>                             | <b>36 636 391</b>   | <b>38 893 116</b>   |
| <b><u>Cash Payments by Type</u></b>   |                     |                  |                  |   |                     |                     |
| Employee related costs  | 798 495             | 699 929          | (98 566)         | 9 443 678                                     | 10 065 795          | 10 580 556          |
| Remuneration of councillors   | 11 168              | 13 628           | 2 459            | 131 170                                       | 138 954             | 146 788             |
| Interest paid   | 424 524             | 220 495          | (204 028)        | 1 387 722                                     | 1 527 768           | 1 717 153           |
| Bulk purchases - Electricity  | 574 318             | 524 034          | (50 285)         | 8 041 182                                     | 8 558 591           | 8 998 458           |
| Bulk purchases - Water & Sewer  | 184 498             | 162 177          | (22 321)         | 2 583 205                                     | 2 730 463           | 2 871 317           |
| Other materials   | 57 682              | 41 253           | (16 429)         | 635 842                                       | 741 797             | 770 184             |
| Contracted services   | 377 947             | 391 178          | 13 232           | 3 761 984                                     | 3 708 784           | 3 981 240           |
| Grants and subsidies paid - other municipalities  |                     | -                | -                |   |                     |                     |
| Grants and subsidies paid - other   | 17 993              | 2 864            | (15 129)         | 57 868  | 55 497              | 55 497              |
| General expenses  | 300 534             | 903 443          | 602 908          | 3 070 215                                     | 2 579 122           | 2 667 578           |
| <b>Cash Payments by Type</b>  | <b>2 747 160</b>    | <b>2 959 001</b> | <b>211 841</b>   | <b>29 112 868</b>                             | <b>30 106 771</b>   | <b>31 788 771</b>   |
| <b><u>Other Cash Flows/Payments by Type</u></b>   |                     |                  |                  |   |                     |                     |
| Capital assets  | 546 876             | 225 866          | (321 010)        | 3 992 739                                     | 3 948 283           | 4 117 907           |
| Repayment of borrowing  | 71 898              | (103 810)        | (175 708)        | 862 774                                       | 981 243             | 1 231 616           |
| Other Cash Flows/Payments   | -                   | -                | -                | -   | -                   | -                   |
| <b>Total Cash Payments by Type</b>  | <b>3 365 934</b>    | <b>3 081 057</b> | <b>(284 877)</b> | <b>33 968 381</b>                             | <b>35 036 297</b>   | <b>37 138 293</b>   |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>   | <b>620 021</b>      | <b>1 229 196</b> | <b>609 175</b>   | <b>1 145 230</b>                              | <b>1 600 094</b>    | <b>1 754 822</b>    |
| Cash/cash equivalents at the month/year beginning:  | 3 313 594           | 3 028 665        | 4 257 860        | 2 392 712                                     | 3 537 943           | 5 138 036           |
| Cash/cash equivalents at the month/year end:  | 3 933 615           | 4 257 860        | 4 867 035        | 3 537 943                                     | 5 138 036           | 6 892 859           |

**(k) Table SC10: Monthly budget statement – parent municipality’s financial performance (revenue and expenditure)**

| TSH City Of Tshwane - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M09 March   |                   |                     |                   |                  |                   |                   |                    |                |                    |
|--|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|--------------------|----------------|--------------------|
| Description  | 2017/18           | Budget Year 2018/19 |                   |                  |                   |                   |                    |                |                    |
|  | Audited Outcome   | Original Budget     | Adjusted Budget   | Monthly actual   | YearTD actual     | YearTD budget     | YTD variance       | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| <b>Revenue By Source</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Property rates   | 6 761 720         | 6 980 636           | 7 065 502         | 616 707          | 5 160 160         | 5 268 249         | (108 089)          | -2%            | 7 065 502          |
| Service charges - electricity revenue  | 11 265 288        | 11 946 456          | 12 010 996        | 821 619          | 8 275 147         | 8 796 400         | (521 253)          | -6%            | 12 010 996         |
| Service charges - water revenue  | 3 222 246         | 4 283 959           | 3 971 903         | 337 375          | 2 981 036         | 2 956 775         | 24 260             | 1%             | 3 971 903          |
| Service charges - sanitation revenue   | 952 050           | 1 063 982           | 1 084 721         | 96 498           | 808 901           | 818 402           | (9 502)            | -1%            | 1 084 721          |
| Service charges - refuse revenue   | 1 482 086         | 1 494 163           | 1 592 142         | 134 587          | 1 221 777         | 1 199 545         | 22 232             | 2%             | 1 592 142          |
| Service charges - other  | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Rental of facilities and equipment   | 134 791           | 143 823             | 158 022           | 11 830           | 72 693            | 107 629           | (34 937)           | -32%           | 158 022            |
| Interest earned - external investments   | 210 275           | 132 932             | 177 385           | 123 075          | 248 695           | 141 369           | 107 326            | 76%            | 177 385            |
| Interest earned - outstanding debtors  | 731 792           | 575 252             | 765 366           | 73 009           | 691 259           | 593 558           | 97 701             | 16%            | 765 366            |
| Dividends received   | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Fines, penalties and forfeits  | 228 148           | 368 755             | 315 074           | 53 949           | 227 906           | 221 193           | 6 714              | 3%             | 315 074            |
| Licences and permits   | 52 325            | 59 551              | 53 174            | 3 611            | 32 633            | 38 352            | (5 719)            | -15%           | 53 174             |
| Agency services  | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| Transfers and subsidies  | 4 333 157         | 4 440 081           | 4 746 829         | 1 234 749        | 4 334 477         | 4 438 982         | (104 505)          | -2%            | 4 746 829          |
| Other revenue  | 885 139           | 1 022 999           | 1 037 488         | 72 013           | 557 438           | 691 620           | (134 181)          | -19%           | 1 037 488          |
| Gains on disposal of PPE   | 4 809             | 1 242               | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   | <b>30 263 825</b> | <b>32 513 832</b>   | <b>32 978 604</b> | <b>3 579 021</b> | <b>24 612 123</b> | <b>25 272 075</b> | <b>(659 952)</b>   | <b>-3%</b>     | <b>32 978 604</b>  |
| <b>Expenditure By Type</b>   |                   |                     |                   |                  |                   |                   |                    |                |                    |
| Employee related costs   | 8 126 530         | 9 549 514           | 9 507 102         | 699 929          | 6 528 132         | 7 066 961         | (538 829)          | -8%            | 9 507 102          |
| Remuneration of councillors  | 123 786           | 132 797             | 132 797           | 13 628           | 95 381            | 98 877            | (3 496)            | -4%            | 132 797            |
| Debt impairment  | 1 712 998         | 1 514 427           | 1 514 512         | 146 129          | 1 155 747         | 1 155 747         | -                  | -              | 1 514 512          |
| Depreciation & asset impairment  | 2 041 796         | 1 954 590           | 1 954 590         | (95 252)         | 882 514           | 1 376 736         | (494 222)          | -36%           | 1 954 590          |
| Finance charges  | 1 686 313         | 1 390 753           | 1 387 650         | 220 495          | 835 618           | 929 605           | (93 988)           | -10%           | 1 387 650          |
| Bulk purchases   | 9 724 356         | 10 727 870          | 10 756 214        | 737 472          | 8 361 919         | 8 333 965         | 27 955             | 0%             | 10 756 214         |
| Other materials  | 498 404           | 760 692             | 642 608           | 41 253           | 384 909           | 475 789           | (90 881)           | -19%           | 642 608            |
| Contracted services  | 3 002 780         | 3 305 471           | 3 783 310         | 403 902          | 2 087 714         | 2 755 007         | (667 294)          | -24%           | 3 783 310          |
| Transfers and subsidies  | 166 951           | 142 920             | 148 293           | 1 431            | 54 957            | 94 314            | (39 357)           | -42%           | 148 293            |
| Other expenditure  | 2 841 280         | 2 923 660           | 3 088 269         | 249 458          | 2 052 271         | 2 325 927         | (273 656)          | -12%           | 3 088 269          |
| Loss on disposal of PPE  | 84 588            | 1                   | 1                 | (1 624)          | (1 540)           | 85                | (1 624)            | -1914%         | 1                  |
| <b>Total Expenditure</b>   | <b>30 009 782</b> | <b>32 402 694</b>   | <b>32 915 346</b> | <b>2 416 820</b> | <b>22 437 622</b> | <b>24 613 014</b> | <b>(2 175 391)</b> | <b>-9%</b>     | <b>32 915 346</b>  |
| <b>Surplus/(Deficit)</b>   | 254 043           | 111 138             | 63 257            | 1 162 200        | 2 174 500         | 659 061           | 1 515 439          |                | 63 257             |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  | 2 104 326         | 2 198 735           | 2 246 922         | 186 312          | 962 618           | 1 160 172         | (197 554)          | -17%           | 2 246 922          |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | 940               | 8 000               | 15 000            | -                | -                 | -                 | -                  | -              | 15 000             |
| Transfers and subsidies - capital (in-kind - all)  | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   | <b>2 359 309</b>  | <b>2 317 873</b>    | <b>2 325 180</b>  | <b>1 348 512</b> | <b>3 137 119</b>  | <b>1 819 234</b>  | <b>1 317 885</b>   |                | <b>2 325 180</b>   |
| Taxation   | -                 | -                   | -                 | -                | -                 | -                 | -                  | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>  | <b>2 359 309</b>  | <b>2 317 873</b>    | <b>2 325 180</b>  | <b>1 348 512</b> | <b>3 137 119</b>  | <b>1 819 234</b>  | <b>1 317 885</b>   |                | <b>2 325 180</b>   |

## (l) Table SC11: Monthly budget statement – summary of municipal entities

| TSH City Of Tshwane - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March |                 |                     |                 |                |               |               |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |               |               |                 |                |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   |                 |                     |                 |                |               |               |                 |                |                    |
| <b><u>Revenue By Municipal Entity</u></b>  |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane  | 34 238          | 45 275              | 45 303          | 792            | 25 133        | 33 977        | (8 844)         | -26%           | 45 303             |
| Tshwane Economic Development Agency  | 59 158          | 61 525              | 57 710          | 13 637         | 54 766        | 43 282        | 11 483          | 27%            | 57 710             |
| <b>Total Operating Revenue</b>   | <b>93 396</b>   | <b>106 800</b>      | <b>103 012</b>  | <b>14 429</b>  | <b>79 899</b> | <b>77 259</b> | <b>2 639</b>    | <b>3%</b>      | <b>103 012</b>     |
| <b><u>Expenditure By Municipal Entity</u></b>  |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane  | 17 169          | 44 036              | 45 302          | 1 847          | 14 791        | 33 977        | (19 186)        | -56%           | 45 302             |
| Tshwane Economic Development Agency  | 48 743          | 60 672              | 57 710          | 4 436          | 37 847        | 43 283        | (5 436)         | -13%           | 57 710             |
| <b>Total Operating Expenditure</b>   | <b>65 912</b>   | <b>104 708</b>      | <b>103 013</b>  | <b>6 283</b>   | <b>52 638</b> | <b>77 259</b> | <b>(24 621)</b> | <b>-32%</b>    | <b>103 013</b>     |
| <b>Surplus/ (Deficit) for the yr/period</b>  | <b>27 484</b>   | <b>2 092</b>        | <b>(0)</b>      | <b>8 146</b>   | <b>27 261</b> | <b>(0)</b>    | <b>27 261</b>   |                | <b>(0)</b>         |
| <b><u>Capital Expenditure By Municipal Entity</u></b>  |                 |                     |                 |                |               |               |                 |                |                    |
| Housing Company Tshwane  | 162             | 500                 | 11 373          | 92             | 181           | 8 541         | (8 361)         | -98%           | 11 373             |
| Tshwane Economic Development Agency  | 281             | 318                 | 350             | –              | 81            | 274           | (193)           | -70%           | 350                |
| <b>Total Capital Expenditure</b>   | <b>443</b>      | <b>818</b>          | <b>11 723</b>   | <b>92</b>      | <b>261</b>    | <b>8 815</b>  | <b>(8 554)</b>  | <b>-97%</b>    | <b>11 723</b>      |

## (m) Table SC12: Consolidated monthly budget statement – capital expenditure trend

| TSH City Of Tshwane - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March |                  |                     |                  |                  |               |               |              |                |                            |
|---|------------------|---------------------|------------------|------------------|---------------|---------------|--------------|----------------|----------------------------|
| Month   | 2017/18          | Budget Year 2018/19 |                  |                  |               |               |              |                |                            |
|   | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual   | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| <b>R thousands</b>  |                  |                     |                  |                  |               |               |              |                |                            |
| <b><u>Monthly expenditure performance trend</u></b>   |                  |                     |                  |                  |               |               |              |                |                            |
| July  | (443)            | 86 196              | 93 495           | 93 495           | 93 495        | 93 495        | 0            | 0.0%           | 2%                         |
| August  | 61 901           | 229 822             | (65 249)         | (65 249)         | 28 246        | 316 018       | 287 772      | 91.1%          | 1%                         |
| September   | 78 006           | 284 869             | 107 450          | 107 450          | 135 696       | 423 468       | 287 772      | 68.0%          | 3%                         |
| October   | 154 340          | 315 625             | 275 464          | 275 464          | 411 161       | 698 933       | 287 772      | 41.2%          | 10%                        |
| November  | 254 183          | 318 686             | 233 318          | 233 318          | 644 479       | 932 251       | 287 772      | 30.9%          | 16%                        |
| December  | 305 942          | 336 499             | 248 482          | 248 482          | 892 961       | 1 180 732     | 287 772      | 24.4%          | 22%                        |
| January   | 115 541          | 343 315             | 148 919          | 37 924           | 930 884       | 1 329 652     | 398 767      | 30.0%          | 23%                        |
| February  | 153 324          | 397 822             | 274 417          | 218 949          | 1 149 833     | 1 604 069     | 454 236      | 28.3%          | 29%                        |
| March   | 292 185          | 435 298             | 555 420          | 225 866          | 1 375 699     | 2 159 489     | 783 790      | 36.3%          | 34%                        |
| April   | 250 730          | 404 840             | 612 206          |                  |               | 2 771 695     | –            |                |                            |
| May   | 277 961          | 430 382             | 471 790          |                  |               | 3 243 486     | –            |                |                            |
| June  | 1 104 746        | 439 660             | 1 078 174        |                  |               | 4 321 660     | –            |                |                            |
| <b>Total Capital expenditure</b>  | <b>3 048 415</b> | <b>4 023 015</b>    | <b>4 033 888</b> | <b>1 375 699</b> |               |               |              |                |                            |

**(n) Table SC13a: Consolidated monthly budget statement – capital expenditure on new assets by asset class**

| TSH City Of Tshwane - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March |                  |                     |                  |                |                |                  |                |                    |
|---|------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
| Description   | 2017/18          | Budget Year 2018/19 |                  |                |                |                  |                |                    |
|   | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget    | YTD variance   | Full Year Forecast |
| <b>R thousands</b>  |                  |                     |                  |                |                |                  |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>   |                  |                     |                  |                |                |                  |                |                    |
| <b>Infrastructure</b>   | <b>1 347 247</b> | <b>2 350 905</b>    | <b>2 298 590</b> | <b>131 491</b> | <b>767 587</b> | <b>1 160 480</b> | <b>392 893</b> | <b>2 298 590</b>   |
| Roads Infrastructure  | 328 331          | 332 114             | 444 736          | 25 114         | 162 084        | 198 017          | 35 932         | 444 736            |
| Roads   | 316 833          | 249 559             | 408 536          | 25 030         | 153 210        | 184 597          | 31 387         | 408 536            |
| Road Structures   | 11 498           | 75 450              | 36 200           | 84             | 8 874          | 13 420           | 4 545          | 36 200             |
| Road Furniture  | —                | 7 105               | —                | —              | —              | —                | —              | —                  |
| Storm water Infrastructure  | 21 617           | 168 500             | 117 115          | 8 919          | 25 491         | 22 984           | (2 507)        | 117 115            |
| Drainage Collection   | 2 447            | 94 500              | 39 500           | 6 484          | 8 225          | 2 000            | (6 225)        | 39 500             |
| Storm water Conveyance  | 19 170           | 74 000              | 77 615           | 2 435          | 17 266         | 20 984           | 3 717          | 77 615             |
| Attenuation   | —                | —                   | —                | —              | —              | —                | —              | —                  |
| Electrical Infrastructure   | 204 317          | 889 154             | 859 533          | 48 473         | 236 505        | 492 283          | 255 778        | 859 533            |
| MV Substations  | 146 188          | 123 275             | 122 000          | 6 522          | 16 423         | 39 923           | 23 500         | 122 000            |
| MV Networks   | 35 417           | 20 000              | 40 000           | 2 661          | 23 809         | 24 509           | 700            | 40 000             |
| LV Networks   | 22 711           | 195 879             | 687 533          | 39 290         | 196 273        | 420 850          | 224 578        | 687 533            |
| Capital Spares  | —                | 550 000             | —                | —              | —              | —                | —              | —                  |
| Water Supply Infrastructure   | 440 313          | 504 615             | 548 107          | 25 849         | 215 119        | 279 137          | 64 018         | 548 107            |
| Reservoirs  | 41 047           | 98 000              | 59 500           | 2 958          | 19 809         | 32 305           | 12 496         | 59 500             |
| Pump Stations   | —                | 10 500              | —                | —              | —              | —                | —              | —                  |
| Water Treatment Works   | 79 366           | 140 000             | 57 000           | 2 835          | 26 693         | 36 469           | 9 776          | 57 000             |
| Bulk Mains  | 195 937          | 64 000              | 358 992          | 17 941         | 103 634        | 146 911          | 43 278         | 358 992            |
| Distribution  | 123 963          | 192 115             | 68 115           | 2 115          | 64 120         | 59 154           | (4 966)        | 68 115             |
| Sanitation Infrastructure   | 327 672          | 418 022             | 311 500          | 15 237         | 114 466        | 151 060          | 36 594         | 311 500            |
| Reticulation  | 50 656           | 183 870             | 75 500           | 10 685         | 32 630         | 37 087           | 4 457          | 75 500             |
| Waste Water Treatment Works   | 6 135            | 43 240              | 17 000           | —              | —              | —                | —              | 17 000             |
| Outfall Sewers  | 270 880          | 190 912             | 219 000          | 4 553          | 81 836         | 113 973          | 32 137         | 219 000            |
| Solid Waste Infrastructure  | 9 999            | 22 000              | 7 600            | 1 008          | 7 030          | 7 000            | (30)           | 7 600              |
| Waste Transfer Stations   | 9 999            | 10 000              | 7 600            | 1 008          | 7 030          | 7 000            | (30)           | 7 600              |
| Capital Spares  | —                | 12 000              | —                | —              | —              | —                | —              | —                  |
| Information and Communication Infrastructure  | 14 999           | 16 500              | 10 000           | 6 891          | 6 891          | 10 000           | 3 109          | 10 000             |
| Distribution Layers   | 14 999           | 16 500              | 10 000           | 6 891          | 6 891          | 10 000           | 3 109          | 10 000             |
| <b>Community Assets</b>   | <b>141 525</b>   | <b>152 361</b>      | <b>114 007</b>   | <b>1 189</b>   | <b>27 881</b>  | <b>64 825</b>    | <b>36 944</b>  | <b>114 007</b>     |
| Community Facilities  | 140 813          | 150 361             | 114 007          | 1 189          | 27 881         | 64 825           | 36 944         | 114 007            |
| Centres   | 25 548           | —                   | 22 105           | 664            | 1 636          | 4 365            | 2 729          | 22 105             |
| Clinics/Care Centres  | 78 920           | 31 250              | 57 502           | 456            | 19 607         | 40 994           | 21 387         | 57 502             |
| Fire/Ambulance Stations   | 2 000            | 12 000              | 6 000            | 38             | 3 142          | 3 866            | 724            | 6 000              |
| Libraries   | —                | 10 000              | —                | —              | —              | —                | —              | —                  |
| Cemeteries/Crematoria   | 4 933            | 6 500               | 17 200           | 30             | 3 497          | 6 500            | 3 003          | 17 200             |
| Airports  | 3 444            | 3 000               | 11 200           | —              | —              | 9 100            | 9 100          | 11 200             |
| Taxi Ranks/Bus Terminals  | 25 968           | 87 611              | —                | —              | —              | —                | —              | —                  |
| Sport and Recreation Facilities   | 712              | 2 000               | —                | —              | —              | —                | —              | —                  |
| Outdoor Facilities  | 712              | 2 000               | —                | —              | —              | —                | —              | —                  |
| <b>Heritage assets</b>  | <b>—</b>         | <b>—</b>            | <b>1 500</b>     | <b>—</b>       | <b>139</b>     | <b>1 000</b>     | <b>861</b>     | <b>1 500</b>       |
| <b>Investment properties</b>  | <b>—</b>         | <b>45 913</b>       | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>         | <b>—</b>       | <b>—</b>           |
| Revenue Generating  | —                | 43 913              | —                | —              | —              | —                | —              | —                  |
| Improved Property   | —                | 43 913              | —                | —              | —              | —                | —              | —                  |
| Non-revenue Generating  | —                | 2 000               | —                | —              | —              | —                | —              | —                  |
| Improved Property   | —                | 2 000               | —                | —              | —              | —                | —              | —                  |
| <b>Other assets</b>   | <b>10 513</b>    | <b>57 250</b>       | <b>71 473</b>    | <b>2 972</b>   | <b>36 192</b>  | <b>51 032</b>    | <b>14 840</b>  | <b>71 473</b>      |
| Operational Buildings   | 10 351           | 57 250              | 19 000           | 2 880          | 4 708          | 15 476           | 10 769         | 19 000             |
| Municipal Offices   | 9 995            | 3 150               | 12 500           | 2 069          | 3 896          | 11 501           | 7 605          | 12 500             |
| Pay/Enquiry Points  | —                | 5 000               | 5 000            | —              | —              | 2 475            | 2 475          | 5 000              |
| Stores  | 356              | 7 000               | —                | —              | —              | —                | —              | —                  |
| Depots  | —                | 16 900              | —                | —              | —              | —                | —              | —                  |
| Capital Spares  | —                | 25 200              | —                | —              | —              | —                | —              | —                  |
| <b>Biological or Cultivated Assets</b>  | <b>—</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>         | <b>—</b>       | <b>—</b>           |
| <b>Intangible Assets</b>  | <b>37 801</b>    | <b>25 862</b>       | <b>14 000</b>    | <b>—</b>       | <b>1 107</b>   | <b>4 500</b>     | <b>3 393</b>   | <b>14 000</b>      |
| Licences and Rights   | 37 801           | 25 862              | 14 000           | —              | 1 107          | 4 500            | 3 393          | 14 000             |
| Computer Software and Applications  | 37 801           | 25 862              | 14 000           | —              | 1 107          | 4 500            | 3 393          | 14 000             |
| <b>Computer Equipment</b>   | <b>28 429</b>    | <b>71 921</b>       | <b>65 731</b>    | <b>5 033</b>   | <b>19 536</b>  | <b>35 342</b>    | <b>15 806</b>  | <b>65 731</b>      |
| Computer Equipment  | 28 429           | 71 921              | 65 731           | 5 033          | 19 536         | 35 342           | 15 806         | 65 731             |
| <b>Furniture and Office Equipment</b>   | <b>44 918</b>    | <b>7 128</b>        | <b>6 862</b>     | <b>642</b>     | <b>1 817</b>   | <b>3 048</b>     | <b>1 231</b>   | <b>6 862</b>       |
| Furniture and Office Equipment  | 44 918           | 7 128               | 6 862            | 642            | 1 817          | 3 048            | 1 231          | 6 862              |
| <b>Machinery and Equipment</b>  | <b>39 839</b>    | <b>66 500</b>       | <b>29 000</b>    | <b>1 079</b>   | <b>2 267</b>   | <b>15 788</b>    | <b>13 521</b>  | <b>29 000</b>      |
| Machinery and Equipment   | 39 839           | 66 500              | 29 000           | 1 079          | 2 267          | 15 788           | 13 521         | 29 000             |
| <b>Transport Assets</b>   | <b>2 898</b>     | <b>102 500</b>      | <b>31 761</b>    | <b>1 715</b>   | <b>9 968</b>   | <b>19 252</b>    | <b>9 285</b>   | <b>31 761</b>      |
| Transport Assets  | 2 898            | 102 500             | 31 761           | 1 715          | 9 968          | 19 252           | 9 285          | 31 761             |
| <b>Land</b>   | <b>6 716</b>     | <b>—</b>            | <b>12 117</b>    | <b>356</b>     | <b>897</b>     | <b>1 528</b>     | <b>630</b>     | <b>12 117</b>      |
| Land  | 6 716            | —                   | 12 117           | 356            | 897            | 1 528            | 630            | 12 117             |
| <b>Zoo's, Marine and Non-biological Animals</b>   | <b>—</b>         | <b>—</b>            | <b>—</b>         | <b>—</b>       | <b>—</b>       | <b>—</b>         | <b>—</b>       | <b>—</b>           |
| <b>Total Capital Expenditure on new assets</b>  | <b>1 659 887</b> | <b>2 880 339</b>    | <b>2 645 040</b> | <b>144 477</b> | <b>867 392</b> | <b>1 356 796</b> | <b>489 404</b> | <b>2 645 040</b>   |

**(o) Table SC13b: Consolidated monthly budget statement – capital expenditure on renewal of existing assets by asset class**

| TSH City Of Tshwane - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March |                 |                     |                 |                |                |                |               |                    |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|---------------|--------------------|
| Description   | 2017/18         | Budget Year 2018/19 |                 |                |                |                |               |                    |
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance  | Full Year Forecast |
| R thousands   |                 |                     |                 |                |                |                |               |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>   |                 |                     |                 |                |                |                |               |                    |
| <b>Infrastructure</b>   | <b>785 052</b>  | <b>452 754</b>      | <b>598 316</b>  | <b>42 169</b>  | <b>240 233</b> | <b>291 086</b> | <b>50 852</b> | <b>598 316</b>     |
| Roads Infrastructure  | 320 828         | 284 863             | 365 141         | 15 182         | 134 640        | 166 815        | 32 175        | 365 141            |
| Roads   | 320 321         | 284 863             | 365 141         | 15 182         | 134 640        | 166 815        | 32 175        | 365 141            |
| Electrical Infrastructure   | 278 433         | 53 000              | 57 696          | 6 771          | 29 093         | 27 129         | (1 964)       | 57 696             |
| HV Substations  | –               | 8 000               | 8 000           | –              | 1 897          | 4 640          | 2 743         | 8 000              |
| MV Substations  | –               | 20 000              | –               | –              | –              | –              | –             | –                  |
| MV Networks   | 13 795          | 10 000              | 20 000          | 1 326          | 8 688          | 10 020         | 1 332         | 20 000             |
| LV Networks   | 264 637         | 10 000              | 29 696          | 5 445          | 18 508         | 12 469         | (6 039)       | 29 696             |
| Capital Spares  | –               | 5 000               | –               | –              | –              | –              | –             | –                  |
| Water Supply Infrastructure   | 128 707         | 81 285              | 94 969          | 5 025          | 44 271         | 53 326         | 9 055         | 94 969             |
| Dams and Weirs  | –               | 2 500               | –               | –              | –              | –              | –             | –                  |
| Bulk Mains  | 54 888          | 4 000               | 15 969          | –              | –              | –              | –             | 15 969             |
| Distribution  | 73 819          | 74 785              | 79 000          | 5 025          | 44 271         | 53 326         | 9 055         | 79 000             |
| Sanitation Infrastructure   | 57 083          | 33 605              | 77 759          | 15 191         | 32 229         | 42 716         | 10 486        | 77 759             |
| Pump Station  | –               | 5 000               | –               | –              | –              | –              | –             | –                  |
| Reticulation  | 9 380           | 20 000              | 44 266          | 5 907          | 19 880         | 30 806         | 10 925        | 44 266             |
| Waste Water Treatment Works   | 40 643          | 8 605               | 33 494          | 9 284          | 12 349         | 11 910         | (439)         | 33 494             |
| <b>Community Assets</b>   | <b>19 112</b>   | <b>41 750</b>       | <b>57 187</b>   | <b>4 092</b>   | <b>26 509</b>  | <b>29 223</b>  | <b>2 714</b>  | <b>57 187</b>      |
| Community Facilities  | 13 580          | 6 750               | 46 687          | 4 092          | 26 509         | 27 223         | 714           | 46 687             |
| Clinics/Care Centres  | 8 140           | 750                 | 33 937          | 2 355          | 24 041         | 25 116         | 1 075         | 33 937             |
| Fire/Ambulance Stations   | 4 942           | 6 000               | 6 000           | 635            | 1 366          | 869            | (497)         | 6 000              |
| Sport and Recreation Facilities   | 5 532           | 35 000              | 10 500          | –              | –              | 2 000          | 2 000         | 10 500             |
| Outdoor Facilities  | 5 532           | 35 000              | 10 500          | –              | –              | 2 000          | 2 000         | 10 500             |
| <b>Heritage assets</b>  | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>–</b>           |
| <b>Investment properties</b>  | <b>–</b>        | <b>24 895</b>       | <b>5 000</b>    | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>5 000</b>       |
| Revenue Generating  | –               | 24 895              | –               | –              | –              | –              | –             | –                  |
| Improved Property   | –               | 24 895              | –               | –              | –              | –              | –             | –                  |
| <b>Other assets</b>   | <b>15 758</b>   | <b>25 000</b>       | <b>12 500</b>   | <b>–</b>       | <b>7 108</b>   | <b>8 358</b>   | <b>1 250</b>  | <b>12 500</b>      |
| Housing   | 15 758          | 25 000              | 12 500          | –              | 7 108          | 8 358          | 1 250         | 12 500             |
| Social Housing  | 15 758          | 25 000              | 12 500          | –              | 7 108          | 8 358          | 1 250         | 12 500             |
| <b>Biological or Cultivated Assets</b>  | <b>–</b>        | <b>5 500</b>        | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>–</b>           |
| Biological or Cultivated Assets   | –               | 5 500               | –               | –              | –              | –              | –             | –                  |
| <b>Intangible Assets</b>  | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>–</b>           |
| <b>Computer Equipment</b>   | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>–</b>           |
| <b>Furniture and Office Equipment</b>   | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>      | <b>–</b>           |
| <b>Machinery and Equipment</b>  | <b>4 355</b>    | <b>41 500</b>       | <b>41 500</b>   | <b>4 701</b>   | <b>8 090</b>   | <b>10 172</b>  | <b>2 082</b>  | <b>41 500</b>      |
| Machinery and Equipment   | 4 355           | 41 500              | 41 500          | 4 701          | 8 090          | 10 172         | 2 082         | 41 500             |
| <b>Total Capital Expenditure on renewal of existing assets</b>  | <b>824 277</b>  | <b>591 399</b>      | <b>818 809</b>  | <b>50 962</b>  | <b>281 940</b> | <b>338 838</b> | <b>56 898</b> | <b>818 809</b>     |

(p) Table SC13c: Consolidated monthly budget statement – capital expenditure on repairs and maintenance by asset class

| TSH City Of Tshwane - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March |                  |                     |                  |                |                |                  |                |                    |
|--|------------------|---------------------|------------------|----------------|----------------|------------------|----------------|--------------------|
| Description  | 2017/18          | Budget Year 2018/19 |                  |                |                |                  |                |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget    | YTD variance   | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                  |                |                |                  |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>  |                  |                     |                  |                |                |                  |                |                    |
| <b>Infrastructure</b>  | <b>543 736</b>   | <b>989 734</b>      | <b>934 169</b>   | <b>65 693</b>  | <b>486 132</b> | <b>676 831</b>   | <b>190 699</b> | <b>934 169</b>     |
| Roads Infrastructure   | 69 495           | 183 813             | 173 493          | 11 017         | 68 308         | 114 909          | 46 601         | 173 493            |
| Roads  | 63 147           | 142 467             | 134 468          | 2 057          | 26 385         | 91 246           | 64 862         | 134 468            |
| Road Structures  | –                | 508                 | 479              | 6 981          | 30 635         | 290              | (30 345)       | 479                |
| Road Furniture   | 6 347            | 40 838              | 38 546           | 1 979          | 11 289         | 23 373           | 12 084         | 38 546             |
| Storm water Infrastructure   | 19 293           | 20 514              | 19 362           | 825            | 5 776          | 12 230           | 6 454          | 19 362             |
| Drainage Collection  | 19 293           | 11 849              | 11 183           | 825            | 5 704          | 7 183            | 1 480          | 11 183             |
| Storm water Conveyance   | –                | 8 665               | 8 178            | –              | 73             | 5 047            | 4 974          | 8 178              |
| Electrical Infrastructure  | 328 392          | 405 201             | 382 452          | 20 834         | 211 281        | 262 023          | 50 743         | 382 452            |
| Power Plants   | 9 323            | 27 294              | 25 762           | 677            | 18 288         | 25 170           | 6 882          | 25 762             |
| HV Substations   | 173 913          | 11 206              | 10 577           | 644            | 22 075         | 6 133            | (15 942)       | 10 577             |
| HV Switching Station   | –                | 14 262              | 13 461           | 165            | 727            | 7 410            | 6 683          | 13 461             |
| HV Transmission Conductors   | –                | 868                 | 819              | –              | –              | 620              | 620            | 819                |
| MV Substations   | –                | 48 356              | 45 641           | 4 801          | 30 285         | 35 204           | 4 919          | 45 641             |
| MV Switching Stations  | –                | 19 289              | 18 206           | –              | –              | 11 381           | 11 381         | 18 206             |
| MV Networks  | 65 238           | 125 035             | 118 015          | 5 532          | 68 355         | 83 937           | 15 583         | 118 015            |
| LV Networks  | 79 918           | 158 891             | 149 971          | 9 015          | 71 550         | 92 168           | 20 618         | 149 971            |
| Water Supply Infrastructure  | 27 011           | 221 123             | 208 709          | 17 472         | 117 471        | 163 613          | 46 142         | 208 709            |
| Reservoirs   | 18 845           | 12 986              | 12 257           | 85             | 2 130          | 11 759           | 9 629          | 12 257             |
| Water Treatment Works  | 6 652            | 7 770               | 7 334            | 139            | 4 853          | 9 296            | 4 442          | 7 334              |
| Bulk Mains   | –                | 11 596              | 10 945           | 60             | 9 446          | 10 624           | 1 178          | 10 945             |
| Distribution   | 1 514            | 188 772             | 178 174          | 17 189         | 101 042        | 131 934          | 30 892         | 178 174            |
| Sanitation Infrastructure  | 83 866           | 141 272             | 133 341          | 14 707         | 79 643         | 113 787          | 34 145         | 133 341            |
| Pump Station   | 5 616            | 14 086              | 13 296           | 276            | 1 933          | 3 438            | 1 505          | 13 296             |
| Reticulation   | 13 543           | 26 198              | 24 727           | 1 920          | 8 434          | 24 956           | 16 522         | 24 727             |
| Waste Water Treatment Works  | 64 707           | 94 577              | 89 267           | 10 459         | 55 102         | 80 271           | 25 168         | 89 267             |
| Outfall Sewers   | –                | 6 411               | 6 052            | 2 051          | 14 173         | 5 123            | (9 051)        | 6 052              |
| Solid Waste Infrastructure   | 9 027            | 10 548              | 9 956            | 11             | 1 245          | 6 496            | 5 251          | 9 956              |
| Landfill Sites   | 3 449            | 8 707               | 8 218            | 10             | 703            | 4 222            | 3 519          | 8 218              |
| Waste Transfer Stations  | –                | 579                 | 546              | –              | 85             | 305              | 220            | 546                |
| Waste Drop-off Points  | 5 578            | 1 109               | 1 046            | –              | 435            | 790              | 354            | 1 046              |
| Waste Separation Facilities  | –                | 154                 | 146              | 1              | 22             | 1 179            | 1 157          | 146                |
| Rail Infrastructure  | 84               | 251                 | 237              | –              | 150            | 198              | 48             | 237                |
| Rail Lines   | 84               | 251                 | 237              | –              | 150            | 198              | 48             | 237                |
| Information and Communication Infrastructure   | 6 569            | 7 012               | 6 619            | 827            | 2 258          | 3 575            | 1 317          | 6 619              |
| Core Layers  | –                | 3 940               | 3 719            | 827            | 848            | 2 031            | 1 183          | 3 719              |
| Distribution Layers  | 6 569            | 3 072               | 2 899            | –              | 1 410          | 1 544            | 133            | 2 899              |
| <b>Community Assets</b>  | <b>22 538</b>    | <b>173 721</b>      | <b>163 968</b>   | <b>11 001</b>  | <b>76 783</b>  | <b>103 418</b>   | <b>26 636</b>  | <b>163 968</b>     |
| Community Facilities   | 15 871           | 144 174             | 136 080          | 9 723          | 64 659         | 86 672           | 22 013         | 136 080            |
| Halls  | –                | 698                 | 659              | 72             | 159            | 275              | 116            | 659                |
| Centres  | –                | 937                 | 884              | 2              | 74             | 131              | 58             | 884                |
| Clinics/Care Centres   | –                | 4 414               | 4 166            | 1 019          | 3 136          | 3 723            | 587            | 4 166              |
| Fire/Ambulance Stations  | 10 537           | 3 103               | 2 929            | 259            | 1 737          | 3 170            | 1 432          | 2 929              |
| Museums  | –                | 457                 | 431              | 85             | 197            | 188              | (9)            | 431                |
| Galleries  | –                | 163                 | 154              | 1              | 15             | 49               | 34             | 154                |
| Libraries  | 88               | 6 434               | 6 073            | 384            | 1 371          | 3 086            | 1 715          | 6 073              |
| Cemeteries/Crematoria  | –                | 12 815              | 12 096           | 882            | 5 215          | 6 858            | 1 643          | 12 096             |
| Police   | –                | 4 505               | 4 252            | 997            | 1 798          | 2 177            | 379            | 4 252              |
| Parks  | –                | 65 664              | 61 978           | 4 503          | 22 189         | 38 779           | 16 590         | 61 978             |
| Public Open Space  | 25               | 30 683              | 28 961           | 1 028          | 22 620         | 19 690           | (2 929)        | 28 961             |
| Nature Reserves  | 5 220            | 6 995               | 6 602            | 234            | 3 497          | 4 693            | 1 196          | 6 602              |
| Markets  | –                | 5 219               | 4 926            | 223            | 1 617          | 2 455            | 839            | 4 926              |
| Airports   | –                | 2 088               | 1 970            | 34             | 1 035          | 1 398            | 363            | 1 970              |
| Sport and Recreation Facilities  | 6 668            | 29 546              | 27 887           | 1 278          | 12 124         | 16 746           | 4 622          | 27 887             |
| Indoor Facilities  | –                | 141                 | 133              | –              | 2              | 75               | 72             | 133                |
| Outdoor Facilities   | 6 668            | 29 406              | 27 755           | 1 278          | 12 121         | 16 671           | 4 550          | 27 755             |
| <b>Investment properties</b>   | <b>–</b>         | <b>6 685</b>        | <b>6 309</b>     | <b>369</b>     | <b>4 142</b>   | <b>16 093</b>    | <b>11 951</b>  | <b>6 309</b>       |
| Revenue Generating   | –                | 6 685               | 6 309            | 369            | 4 142          | 16 093           | 11 951         | 6 309              |
| Improved Property  | –                | 533                 | 503              | 4              | 57             | 562              | 505            | 503                |
| Unimproved Property  | –                | 6 152               | 5 807            | 365            | 4 085          | 15 531           | 11 447         | 5 807              |
| <b>Other assets</b>  | <b>178 575</b>   | <b>151 950</b>      | <b>143 420</b>   | <b>4 566</b>   | <b>55 215</b>  | <b>80 751</b>    | <b>25 535</b>  | <b>143 420</b>     |
| Operational Buildings  | 178 575          | 144 443             | 136 334          | 4 446          | 54 735         | 79 151           | 24 416         | 136 334            |
| Municipal Offices  | 176 496          | 89 917              | 84 869           | 2 212          | 37 824         | 48 006           | 10 183         | 84 869             |
| Pay/Enquiry Points   | –                | 1 777               | 1 677            | 25             | 159            | 706              | 547            | 1 677              |
| Workshops  | –                | 171                 | 162              | –              | –              | –                | –              | 162                |
| Manufacturing Plant  | 1 704            | 2 784               | 2 628            | 803            | 1 684          | 4 266            | 2 582          | 2 628              |
| Depsots  | 376              | 49 794              | 46 998           | 1 406          | 15 069         | 26 173           | 11 104         | 46 998             |
| Housing  | –                | 7 507               | 7 086            | 120            | 480            | 1 599            | 1 119          | 7 086              |
| Social Housing   | –                | 7 507               | 7 086            | 120            | 480            | 1 599            | 1 119          | 7 086              |
| <b>Intangible Assets</b>   | <b>65 564</b>    | <b>68 117</b>       | <b>64 293</b>    | <b>6 042</b>   | <b>46 429</b>  | <b>52 765</b>    | <b>6 336</b>   | <b>64 293</b>      |
| Licences and Rights  | 65 564           | 68 117              | 64 293           | 6 042          | 46 429         | 52 765           | 6 336          | 64 293             |
| Computer Software and Applications   | 65 564           | 68 117              | 64 293           | 6 042          | 46 429         | 52 765           | 6 336          | 64 293             |
| <b>Computer Equipment</b>  | <b>4 459</b>     | <b>40 742</b>       | <b>38 455</b>    | <b>9 649</b>   | <b>24 777</b>  | <b>33 001</b>    | <b>8 223</b>   | <b>38 455</b>      |
| Computer Equipment   | 4 459            | 40 742              | 38 455           | 9 649          | 24 777         | 33 001           | 8 223          | 38 455             |
| <b>Furniture and Office Equipment</b>  | <b>3 133</b>     | <b>3 634</b>        | <b>3 430</b>     | <b>46</b>      | <b>1 717</b>   | <b>2 733</b>     | <b>1 017</b>   | <b>3 430</b>       |
| Furniture and Office Equipment   | 3 133            | 3 634               | 3 430            | 46             | 1 717          | 2 733            | 1 017          | 3 430              |
| <b>Machinery and Equipment</b>   | <b>61 271</b>    | <b>62 241</b>       | <b>58 747</b>    | <b>1 359</b>   | <b>13 524</b>  | <b>39 809</b>    | <b>26 285</b>  | <b>58 747</b>      |
| Machinery and Equipment  | 61 271           | 62 241              | 58 747           | 1 359          | 13 524         | 39 809           | 26 285         | 58 747             |
| <b>Transport Assets</b>  | <b>188 428</b>   | <b>145 603</b>      | <b>137 428</b>   | <b>8 940</b>   | <b>72 420</b>  | <b>96 856</b>    | <b>24 437</b>  | <b>137 428</b>     |
| Transport Assets   | 188 428          | 145 603             | 137 428          | 8 940          | 72 420         | 96 856           | 24 437         | 137 428            |
| <b>Land</b>  | <b>–</b>         | <b>277</b>          | <b>261</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>         | <b>–</b>       | <b>261</b>         |
| Land   | –                | 277                 | 261              | –              | –              | –                | –              | 261                |
| <b>Total Repairs and Maintenance Expenditure</b>   | <b>1 067 705</b> | <b>1 642 704</b>    | <b>1 550 481</b> | <b>107 665</b> | <b>781 138</b> | <b>1 102 257</b> | <b>321 119</b> | <b>1 550 481</b>   |

(q) Table SC13d: Consolidated monthly budget statement – depreciation by asset class

| TSH City Of Tshwane - Supporting Table SC13d Consolidated Monthly Budget Statement - depreciation by asset class - M09 March |                  |                     |                  |                  |                  |                  |                 |                    |
|--|------------------|---------------------|------------------|------------------|------------------|------------------|-----------------|--------------------|
| Description  | 2017/18          | Budget Year 2018/19 |                  |                  |                  |                  |                 |                    |
|  | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual   | YearTD actual    | YearTD budget    | YTD variance    | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                  |                  |                  |                  |                 |                    |
| <b>Depreciation by Asset Class/Sub-class</b>   |                  |                     |                  |                  |                  |                  |                 |                    |
| <b>Infrastructure</b>  | <b>1 002 774</b> | <b>1 309 078</b>    | <b>1 309 146</b> | <b>75 618</b>    | <b>706 256</b>   | <b>981 808</b>   | <b>275 552</b>  | <b>1 309 146</b>   |
| Roads Infrastructure   | 346 191          | 402 838             | 402 859          | 25 226           | 252 702          | 302 128          | 49 426          | 402 859            |
| Roads  | 275 393          | 321 559             | 321 575          | 19 700           | 200 283          | 241 169          | 40 886          | 321 575            |
| Road Structures  | 7 442            | 8 429               | 8 429            | 620              | 5 579            | 6 322            | 743             | 8 429              |
| Road Furniture   | 63 355           | 72 850              | 72 854           | 4 906            | 46 840           | 54 638           | 7 798           | 72 854             |
| Capital Spares   | —                | —                   | —                | —                | —                | —                | —               | —                  |
| Storm water Infrastructure   | 71 262           | 82 177              | 82 181           | 5 908            | 53 179           | 61 633           | 8 454           | 82 181             |
| Drainage Collection  | 69 040           | 79 682              | 79 686           | 5 723            | 51 514           | 59 761           | 8 247           | 79 686             |
| Storm water Conveyance   | 2 222            | 2 496               | 2 496            | 185              | 1 665            | 1 872            | 207             | 2 496              |
| Electrical Infrastructure  | 225 753          | 293 251             | 293 266          | 18 586           | 167 277          | 219 938          | 52 661          | 293 266            |
| Power Plants   | 3 295            | 4 490               | 4 490            | 335              | 3 020            | 3 367            | 347             | 4 490              |
| HV Substations   | 42 612           | 62 910              | 62 913           | 3 540            | 31 858           | 47 182           | 15 324          | 62 913             |
| HV Transmission Conductors   | 18 623           | 22 855              | 22 856           | 1 541            | 13 865           | 17 141           | 3 276           | 22 856             |
| MV Substations   | 11 168           | 14 501              | 14 502           | 940              | 8 463            | 10 876           | 2 413           | 14 502             |
| MV Switching Stations  | 2 310            | 2 689               | 2 689            | 193              | 1 733            | 2 017            | 283             | 2 689              |
| MV Networks  | 31 654           | 39 634              | 39 636           | 2 986            | 26 876           | 29 726           | 2 849           | 39 636             |
| LV Networks  | 116 091          | 146 172             | 146 180          | 9 051            | 81 461           | 109 629          | 28 168          | 146 180            |
| Water Supply Infrastructure  | 138 985          | 226 671             | 226 683          | 11 607           | 104 464          | 170 003          | 65 539          | 226 683            |
| Dams and Weirs   | 372              | 424                 | 424              | 31               | 279              | 318              | 39              | 424                |
| Boreholes  | 47               | 53                  | 53               | 4                | 35               | 40               | 5               | 53                 |
| Reservoirs   | 17 318           | 25 486              | 25 487           | 1 492            | 13 424           | 19 114           | 5 690           | 25 487             |
| Pump Stations  | 5 695            | 6 522               | 6 523            | 474              | 4 265            | 4 892            | 627             | 6 523              |
| Water Treatment Works  | 16 980           | 19 472              | 19 473           | 1 459            | 13 127           | 14 604           | 1 477           | 19 473             |
| Bulk Mains   | 22 001           | 26 747              | 26 749           | 1 829            | 16 461           | 20 060           | 3 599           | 26 749             |
| Distribution   | 75 848           | 147 069             | 147 076          | 6 259            | 56 332           | 110 301          | 53 970          | 147 076            |
| Distribution Points  | 74               | 84                  | 84               | 6                | 55               | 63               | 8               | 84                 |
| PRV Stations   | 650              | 814                 | 814              | 54               | 486              | 610              | 124             | 814                |
| Sanitation Infrastructure  | 106 537          | 151 253             | 151 261          | 8 556            | 77 002           | 113 440          | 36 438          | 151 261            |
| Pump Station   | 1 141            | 2 071               | 2 071            | 91               | 822              | 1 553            | 731             | 2 071              |
| Reticulation   | 68 168           | 99 813              | 99 818           | 5 448            | 49 036           | 74 860           | 25 824          | 99 818             |
| Waste Water Treatment Works  | 28 064           | 32 769              | 32 771           | 2 283            | 20 544           | 24 577           | 4 033           | 32 771             |
| Outfall Sewers   | 9 146            | 16 579              | 16 580           | 732              | 6 589            | 12 435           | 5 846           | 16 580             |
| Toilet Facilities  | 18               | 21                  | 21               | 1                | 12               | 16               | 4               | 21                 |
| Solid Waste Infrastructure   | 1 337            | 62 073              | 62 076           | 135              | 1 214            | 46 555           | 45 340          | 62 076             |
| Landfill Sites   | 1 061            | 61 749              | 61 753           | 110              | 986              | 46 312           | 45 326          | 61 753             |
| Waste Drop-off Points  | 276              | 323                 | 323              | 25               | 228              | 243              | 15              | 323                |
| Rail Infrastructure  | 0                | 1                   | 1                | 0                | 0                | 0                | 0               | 1                  |
| Rail Structures  | 0                | 1                   | 1                | 0                | 0                | 0                | 0               | 1                  |
| Information and Communication Infrastructure   | 112 708          | 90 815              | 90 819           | 5 601            | 50 417           | 68 111           | 17 694          | 90 819             |
| Data Centres   | 178              | 195                 | 195              | 16               | 142              | 146              | 4               | 195                |
| Core Layers  | 112 530          | 90 620              | 90 624           | 5 585            | 50 275           | 67 965           | 17 690          | 90 624             |
| <b>Community Assets</b>  | <b>373 327</b>   | <b>182 636</b>      | <b>182 646</b>   | <b>(201 783)</b> | <b>(100 640)</b> | <b>136 977</b>   | <b>237 617</b>  | <b>182 646</b>     |
| Community Facilities   | 309 697          | 119 308             | 119 314          | (201 773)        | (138 097)        | 89 481           | 227 578         | 119 314            |
| Halls  | 209 176          | 1 474               | 1 474            | (207 773)        | (206 914)        | 1 106            | 208 020         | 1 474              |
| Centres  | 19 452           | 17 540              | 17 541           | (17)             | 10 285           | 13 155           | 2 871           | 17 541             |
| Crèches  | 104              | 755                 | 755              | 8                | 76               | 566              | 490             | 755                |
| Clinics/Care Centres   | 6 934            | 15 304              | 15 305           | 602              | 5 415            | 11 478           | 6 063           | 15 305             |
| Fire/Ambulance Stations  | 3 272            | 3 423               | 3 423            | 228              | 2 091            | 2 567            | 476             | 3 423              |
| Testing Stations   | 653              | 959                 | 959              | 51               | 456              | 720              | 264             | 959                |
| Museums  | 215              | 243                 | 243              | 18               | 160              | 182              | 23              | 243                |
| Libraries  | 3 979            | 4 237               | 4 237            | 350              | 3 151            | 3 178            | 27              | 4 237              |
| Cemeteries/Crematoria  | 6 073            | 6 855               | 6 855            | 495              | 4 515            | 5 141            | 627             | 6 855              |
| Police   | 358              | 402                 | 402              | 30               | 268              | 302              | 33              | 402                |
| Public Open Space  | 17 644           | 20 815              | 20 816           | 1 068            | 12 580           | 15 611           | 3 031           | 20 816             |
| Nature Reserves  | 4 231            | 2 823               | 2 823            | 176              | 1 582            | 2 117            | 535             | 2 823              |
| Public Ablution Facilities   | 63               | 81                  | 81               | 2                | 43               | 61               | 18              | 81                 |
| Markets  | 9 621            | 10 558              | 10 558           | 842              | 7 575            | 7 918            | 343             | 10 558             |
| Stalls   | 1 656            | 1 994               | 1 994            | 137              | 1 237            | 1 496            | 258             | 1 994              |
| Airports   | 16 076           | 19 255              | 19 256           | 1 337            | 12 037           | 14 441           | 2 404           | 19 256             |
| Taxi Ranks/Bus Terminals   | 10 190           | 12 588              | 12 589           | 673              | 7 346            | 9 441            | 2 095           | 12 589             |
| Sport and Recreation Facilities  | 63 629           | 63 328              | 63 332           | (11)             | 37 457           | 47 496           | 10 039          | 63 332             |
| Indoor Facilities  | 573              | 821                 | 821              | 48               | 428              | 616              | 188             | 821                |
| Outdoor Facilities   | 63 056           | 62 508              | 62 511           | (58)             | 37 029           | 46 881           | 9 852           | 62 511             |
| <b>Investment properties</b>   | <b>5 723</b>     | <b>5 883</b>        | <b>5 884</b>     | <b>474</b>       | <b>4 250</b>     | <b>4 412</b>     | <b>163</b>      | <b>5 884</b>       |
| Revenue Generating   | 5 723            | —                   | —                | 474              | 4 250            | 4 412            | 163             | —                  |
| Improved Property  | 5 723            | —                   | —                | 474              | 4 250            | 4 412            | 163             | —                  |
| Non-revenue Generating   | —                | 5 883               | 5 884            | —                | —                | —                | —               | 5 884              |
| Improved Property  | —                | 5 883               | 5 884            | —                | —                | —                | —               | 5 884              |
| <b>Other assets</b>  | <b>80 981</b>    | <b>99 437</b>       | <b>99 442</b>    | <b>6 475</b>     | <b>57 771</b>    | <b>73 965</b>    | <b>16 194</b>   | <b>99 442</b>      |
| Operational Buildings  | 63 509           | 71 632              | 71 635           | 5 040            | 44 854           | 53 584           | 8 730           | 71 635             |
| Municipal Offices  | 48 712           | 56 174              | 56 177           | 4 082            | 36 702           | 41 991           | 5 288           | 56 177             |
| Pay/Enquiry Points   | 189              | 229                 | 229              | 16               | 146              | 172              | 25              | 229                |
| Workshops  | 21               | 25                  | 25               | 2                | 15               | 19               | 4               | 25                 |
| Stores   | 515              | 637                 | 637              | 47               | 422              | 478              | 55              | 637                |
| Training Centres   | 70               | 87                  | 87               | 6                | 52               | 65               | 13              | 87                 |
| Depots   | 14 002           | 14 481              | 14 481           | 888              | 7 516            | 10 861           | 3 345           | 14 481             |
| Housing  | 17 472           | 27 805              | 27 806           | 1 435            | 12 917           | 20 381           | 7 464           | 27 806             |
| Staff Housing  | 2 211            | 2 555               | 2 555            | 184              | 1 660            | 1 916            | 256             | 2 555              |
| Social Housing   | 15 261           | 25 250              | 25 252           | 1 251            | 11 257           | 18 465           | 7 208           | 25 252             |
| <b>Biological or Cultivated Assets</b>   | <b>29</b>        | <b>39</b>           | <b>39</b>        | <b>2</b>         | <b>18</b>        | <b>29</b>        | <b>10</b>       | <b>39</b>          |
| Biological or Cultivated Assets  | 29               | 39                  | 39               | 2                | 18               | 29               | 10              | 39                 |
| <b>Intangible Assets</b>   | <b>57 141</b>    | <b>78 198</b>       | <b>78 202</b>    | <b>5 180</b>     | <b>46 624</b>    | <b>58 498</b>    | <b>11 874</b>   | <b>78 202</b>      |
| Licences and Rights  | 57 141           | 78 198              | 78 202           | 5 180            | 46 624           | 58 498           | 11 874          | 78 202             |
| Computer Software and Applications   | 57 141           | 78 198              | 78 202           | 5 180            | 46 624           | 58 498           | 11 874          | 78 202             |
| <b>Computer Equipment</b>  | <b>60 204</b>    | <b>64 003</b>       | <b>64 007</b>    | <b>4 839</b>     | <b>43 584</b>    | <b>47 808</b>    | <b>4 224</b>    | <b>64 007</b>      |
| Computer Equipment   | 60 204           | 64 003              | 64 007           | 4 839            | 43 584           | 47 808           | 4 224           | 64 007             |
| <b>Furniture and Office Equipment</b>  | <b>52 128</b>    | <b>32 563</b>       | <b>32 564</b>    | <b>4 539</b>     | <b>40 651</b>    | <b>25 678</b>    | <b>(14 973)</b> | <b>32 564</b>      |
| Furniture and Office Equipment   | 52 128           | 32 563              | 32 564           | 4 539            | 40 651           | 25 678           | (14 973)        | 32 564             |
| <b>Machinery and Equipment</b>   | <b>64 244</b>    | <b>70 950</b>       | <b>70 954</b>    | <b>4 899</b>     | <b>44 865</b>    | <b>53 213</b>    | <b>8 347</b>    | <b>70 954</b>      |
| Machinery and Equipment  | 64 244           | 70 950              | 70 954           | 4 899            | 44 865           | 53 213           | 8 347           | 70 954             |
| <b>Transport Assets</b>  | <b>325 113</b>   | <b>100 206</b>      | <b>100 211</b>   | <b>2 957</b>     | <b>24 088</b>    | <b>74 933</b>    | <b>50 845</b>   | <b>100 211</b>     |
| Transport Assets   | 325 113          | 100 206             | 100 211          | 2 957            | 24 088           | 74 933           | 50 845          | 100 211            |
| <b>Land</b>  | <b>22 247</b>    | <b>14 164</b>       | <b>14 165</b>    | <b>1 848</b>     | <b>16 630</b>    | <b>10 621</b>    | <b>(6 009)</b>  | <b>14 165</b>      |
| Land   | 22 247           | 14 164              | 14 165           | 1 848            | 16 630           | 10 621           | (6 009)         | 14 165             |
| <b>Total Depreciation</b>  | <b>2 043 910</b> | <b>1 957 156</b>    | <b>1 957 259</b> | <b>(94 952)</b>  | <b>884 099</b>   | <b>1 467 944</b> | <b>583 844</b>  | <b>1 957 259</b>   |

**(r) Table SC13e: Monthly budget statement – capital expenditure on upgrading of existing assets by asset class**

| TSH City Of Tshwane - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March |                 |                     |                 |                |                |                |                 |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|--------------------|
| Description  | 2017/18         | Budget Year 2018/19 |                 |                |                |                |                 |                    |
|  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | Full Year Forecast |
| <b>R thousands</b>   |                 |                     |                 |                |                |                |                 |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>  |                 |                     |                 |                |                |                |                 |                    |
| <b>Infrastructure</b>  | <b>523 664</b>  | <b>213 541</b>      | <b>426 739</b>  | <b>26 477</b>  | <b>211 390</b> | <b>124 632</b> | <b>(86 758)</b> | <b>426 739</b>     |
| Roads Infrastructure   | 484 794         | 151 049             | 356 839         | 25 665         | 199 440        | 104 539        | (94 900)        | 356 839            |
| Roads  | 426 240         | 91 049              | 334 339         | 22 120         | 179 598        | 82 039         | (97 558)        | 334 339            |
| Road Structures  | 58 554          | 60 000              | 22 500          | 3 544          | 19 842         | 22 500         | 2 658           | 22 500             |
| Storm water Infrastructure   | –               | 1 500               | 9 000           | 184            | 184            | 500            | 316             | 9 000              |
| Storm water Conveyance   | –               | 1 500               | 9 000           | 184            | 184            | 500            | 316             | 9 000              |
| Electrical Infrastructure  | 3 902           | 9 000               | 10 000          | 628            | 6 169          | 7 035          | 866             | 10 000             |
| MV Networks  | –               | 2 000               | –               | –              | –              | –              | –               | –                  |
| LV Networks  | 3 902           | 7 000               | 10 000          | 628            | 6 169          | 7 035          | 866             | 10 000             |
| Water Supply Infrastructure  | 157             | 17 000              | 2 500           | –              | –              | –              | –               | 2 500              |
| Water Treatment Works  | –               | 15 000              | 1 000           | –              | –              | –              | –               | 1 000              |
| Bulk Mains   | –               | 2 000               | –               | –              | –              | –              | –               | –                  |
| Sanitation Infrastructure  | 6 040           | 14 992              | 15 000          | –              | –              | –              | –               | 15 000             |
| Waste Water Treatment Works  | 6 040           | 14 992              | 15 000          | –              | –              | –              | –               | 15 000             |
| Solid Waste Infrastructure   | 4 570           | 5 000               | 19 900          | –              | –              | –              | –               | 19 900             |
| Waste Drop-off Points  | 4 570           | 5 000               | 14 900          | –              | –              | –              | –               | 14 900             |
| Information and Communication Infrastructure   | 24 201          | 15 000              | 13 500          | –              | 5 598          | 12 558         | 6 960           | 13 500             |
| Distribution Layers  | 24 201          | 15 000              | 13 500          | –              | 5 598          | 12 558         | 6 960           | 13 500             |
| <b>Community Assets</b>  | <b>9 887</b>    | <b>71 180</b>       | <b>72 300</b>   | <b>705</b>     | <b>1 415</b>   | <b>24 189</b>  | <b>22 774</b>   | <b>72 300</b>      |
| Community Facilities   | 8 317           | 55 180              | 29 300          | 705            | 1 415          | 13 439         | 12 024          | 29 300             |
| Markets  | 2 499           | 2 500               | 6 500           | –              | 677            | 1 739          | 1 062           | 6 500              |
| Airports   | 1 728           | 6 000               | 11 800          | –              | –              | 4 900          | 4 900           | 11 800             |
| Taxi Ranks/Bus Terminals   | –               | 42 180              | –               | –              | –              | –              | –               | –                  |
| Capital Spares   | –               | 4 500               | –               | –              | –              | –              | –               | –                  |
| Sport and Recreation Facilities  | 1 571           | 16 000              | 43 000          | –              | –              | 10 750         | 10 750          | 43 000             |
| Outdoor Facilities   | 1 571           | 16 000              | 43 000          | –              | –              | 10 750         | 10 750          | 43 000             |
| <b>Other assets</b>  | <b>13 087</b>   | <b>20 750</b>       | <b>29 500</b>   | <b>–</b>       | <b>–</b>       | <b>3 200</b>   | <b>3 200</b>    | <b>29 500</b>      |
| Operational Buildings  | 13 087          | 20 750              | 29 500          | –              | –              | 3 200          | 3 200           | 29 500             |
| Municipal Offices  | 3 654           | 10 750              | 21 500          | –              | –              | 1 200          | 1 200           | 21 500             |
| Stores   | 9 434           | 10 000              | 8 000           | –              | –              | 2 000          | 2 000           | 8 000              |
| <b>Intangible Assets</b>   | <b>13 711</b>   | <b>4 000</b>        | <b>15 000</b>   | <b>1 100</b>   | <b>1 170</b>   | <b>6 805</b>   | <b>5 635</b>    | <b>15 000</b>      |
| Licences and Rights  | 13 711          | 4 000               | 15 000          | 1 100          | 1 170          | 6 805          | 5 635           | 15 000             |
| Computer Software and Applications   | 13 711          | 4 000               | 15 000          | 1 100          | 1 170          | 6 805          | 5 635           | 15 000             |
| <b>Machinery and Equipment</b>   | <b>–</b>        | <b>5 000</b>        | <b>–</b>        | <b>–</b>       | <b>–</b>       | <b>–</b>       | <b>–</b>        | <b>–</b>           |
| Machinery and Equipment  | –               | 5 000               | –               | –              | –              | –              | –               | –                  |
| <b>Transport Assets</b>  | <b>–</b>        | <b>37 000</b>       | <b>26 000</b>   | <b>2 146</b>   | <b>12 392</b>  | <b>17 257</b>  | <b>4 865</b>    | <b>26 000</b>      |
| Transport Assets   | –               | 37 000              | 26 000          | 2 146          | 12 392         | 17 257         | 4 865           | 26 000             |
| <b>Total Capital Expenditure on upgrading of existing assets</b>   | <b>562 992</b>  | <b>351 471</b>      | <b>570 039</b>  | <b>30 428</b>  | <b>226 367</b> | <b>176 083</b> | <b>(50 284)</b> | <b>570 039</b>     |

**(s) Municipal Manager's quality certification**

**QUALITY CERTIFICATE**

I, **Moeketsi Mosola**, the City Manager of the City of Tshwane, hereby certify that the monthly budget statement for **March 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under this act.

Dr Moeketsi Mosola  
CITY MANAGER OF THE CITY OF TSHWANE

Signature: \_\_\_\_\_

Date: \_\_\_\_\_